



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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Date: March 23, 2009
To: Misty Brown, Animal Shelter
From: Donald W. Cozad, County Auditor 
Subject: Third and Fourth Quarter FY08 and First Quarter FY09 – Final

Internal Audit began an examination of books and records on February 25, 2009 for the County Auditor quarterly audit requirements. The audit objectives were to ensure county property and all cash receipts were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was April 1, 2008 through December 31, 2008. The scope of the audit entailed performing a cash count; a review of deposits; a review of contracts; and a review of assets.

During the review, we identified certain practices and procedures that we believe could be enhanced to strengthen internal controls and increase efficiencies. The review was not intended to be a comprehensive examination of every procedure or activity. Accordingly, the findings and recommendations presented in this report should not be considered as all-inclusive of areas where improvements may be needed.

Your office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit interview was held with you on March 17, 2009.

Please feel free to contact us with any questions or requests for assistance.

Cash Drawer

Finding:

The Animal Shelter maintains a change fund in the amount of \$200.00. During the cash count no discrepancies were identified.

Recommendation: None at this time

Response: Not required

Report Verification

Receipts

Finding:

Four deposits were identified that were not logged in for the courier to pick up by the next business day. The table below details the specific dates.

Receipt Date	Armored Car Pickup Date	Days
4/16/08	4/18/08	2
5/16/08	5/20/08	2
5/17/08	5/20/08	2
9/3/08	9/5/08	2

Recommendation:

All deposits should be prepared by the next business day for the courier to pick up.

Response:

On each date listed above, the Administrative Secretary was out of the Office and her backup failed to prepare the deposits. The backup will be reprimanded and notation of this continuing requirement will be made in her interim review document.