



COLLIN COUNTY

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Date: March 21, 2012
To: Misty Brown, Animal Shelter
From: Jeff May, County Auditor 
Subject: Third & Fourth Quarters FY11 Audit Results – Final

Internal Audit began an examination of the Animal Shelter financial books and records on December 2, 2011 in accordance with Texas Local Government Code §115.002. The audit objectives were to provide reasonable assurance receipts were promptly accounted for, accurately recorded and the internal controls were sufficient to protect County assets.

This review covered the period between April 1, 2011 and September 30, 2011. The audit procedures included a cash count, a test of deposits and receipts, a review of the fee schedule and an examination of other financial aspects of your office.

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

Your office personnel were extremely helpful and courteous in assisting with this review. An exit conference was held with you on January 5, 2012.

Please feel free to contact us with any questions you may have.

Fee Verification

Findings:

The Animal Shelter wrote receipt number 907633 for \$50 instead of \$60. The animal was housed for 5 days @ \$8 per day and the redemption fee is \$20, for a total of \$60. They only collected \$50 from the customer.

Recommendations:

Ensure the correct amount is charged for each transaction. Animal Shelter personnel should contact the individual and recover the uncollected \$10.

Response:

The Front Desk Employee was still new at the time this happened. She is very cognizant of charging the correct fees now and ensuring that all money is collected. The \$10 has been recovered and will be deposited with the next deposit.