



Audit Report
ENGINEERING
APRIL 1, 2013 – SEPTEMBER 30, 2013
Status: Final

For action:

Tracy Homfeld

Interim Director of Engineering

For information:

Jeff May

Shela Vinson

County Auditor

Second Assistant Auditor

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Report Summary

As part of the 2013 Compliance Audit Plan, an audit of the Engineering was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was April 1, 2013 through September 30, 2013.

Refer to the Observations and Recommendations section for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Director of Engineering was held on Thursday, February 06, 2014 to discuss this report.

The time and assistance provided by the Director of Engineering and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
<p><u>Condition:</u> The front desk counter has a keyless drawer containing a cash box which is not secured with a badge-access door</p> <p><u>Effect:</u> The unlocked cash drawer behind the unsecured door makes it vulnerable for burglary and theft during the office hours.</p> <p><u>Cause:</u> The front desk counter is not accessed by a badge-access only door, and the cash drawer behind the counter is not secured by a key-lock.</p> <p><u>Criteria:</u> County funds should be properly secured at all times.</p>	<p>I. <u>Transaction Required:</u> None</p> <p>II. <u>Internal Control Change:</u> To strengthen controls over the proper safeguarding of cash held in the office, a badge-access door should be installed at the front counter, and the drawer located behind the counter should be secured by a lock.</p>	<p><u>A. Response:</u> We are using whatever means we have been given to secure the cash drawer.</p> <p><u>B. Response:</u> We have requested a badge access door in the past.</p>