



**Compliance Audit Report  
DEVELOPMENT SERVICES  
OCTOBER 1, 2018 – DECEMBER 31, 2018  
Status: Final**

**For action:**  
Misty Brown

Services Manager

**For information:**  
Linda Riggs

County Auditor



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
2300 Bloomdale Road • Ste. # 3100  
McKinney, Texas 75071  
(972) 548-4731 • Metro (972) 424-1460  
Fax (972) 548-4696

June 20, 2019

Misty Brown  
Services Manager  
4690 Community Ave. Suite 200  
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a First Quarter 2019 Cash Count and Monthly Reporting Compliance Audit of the Development Services department was conducted. The following procedures were performed:

- Counted all funds on hand and verified with the amount on the Cash Till Report.
- Counted the change fund and verified the amount with the General Ledger balance.
- Reviewed checks for endorsement and proper date.
- Reviewed the procedures for safeguarding the funds collected.
- Verified that monthly reports were submitted to the Auditor's office by the 15<sup>th</sup> calendar day of each month.

Refer to the Compliance Audit Report Summary for the results of the audit.

The time and assistance provided by the Services Manager and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor



## Collin County Auditor

### Compliance Audit Report Summary

**Auditee: Development Services**

**Audit Period: First Quarter FY19**

#### Cash Count

**Yes**

**No**

A. Checks and Money Orders restrictively endorsed.

**Comments:**

B. Total amount counted matches total amount on Till Report.

**Comments:**

C. Cash drawer change fund count agrees with General Ledger.

**Comments:**

D. Cash, checks and receipts kept in a secured place.

**Comments:**

**Recommendation:** Not Applicable

**Response:** Not Applicable

#### Monthly Reports

**Yes**

**No**

A. Submitted by the 15th calendar day of the subsequent month.

**Comments:** November 2018 bank reconciliation was submitted late on 12/19/18.

**Recommendation:** All bank reconciliations should be submitted by the 15<sup>th</sup> calendar day of the subsequent month.

**Response:** Every effort will be made to complete in a timely manner