



**Compliance Audit Report**  
**FIRE MARSHAL**  
**JANUARY 1, 2019 – MARCH 31, 2019**  
**Status: Final**

**For action:**

Jason Browning

Fire Marshal

**For information:**

Linda Riggs

County Auditor



## COLLIN COUNTY

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

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October 22, 2019

Jason Browning  
Fire Marshal  
4690 Community Ave., Suite 200  
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Second Quarter 2019 Cash Count and Monthly Reporting Compliance Audit of the Fire Marshal 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 Fire Marshal and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee:** Fire Marshal

**Audit Period:** 2<sup>nd</sup> Quarter FY19

#### Cash Count

Yes

No

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A. Checks and Money Orders restrictively endorsed.

**Comments:** Four checks were received prior to cash count and were not restrictively endorsed when received.

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

**Comments:**

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

**Comments:**

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

**Comments:**

**Recommendation:** All checks received should be receipted and endorsed immediately.

**Response:** Auditor's office came to conduct a cash count while in the act of processing mail. Receipts had been entered into Munis and checks were placed in safe box while copies of receipts were being made at copier. This was done so that the checks were not left unattended on the desk. In the previous process, the checks would have been stamped after all copies were made and files were complete as to ensure all payment information was correct before stamping.

We have since changed this process and now the checks are stamped before being put in the safe box.

#### Monthly Reports

Yes

No

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

**Comments:**

**Recommendation:** Not Applicable

**Response:** Not Applicable