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

For action:		For information:	
Misty Brown	Services Manager	Jeff May	County Auditor
		Shela Vinson	Second Assistant Auditor

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Report Summary

As part of the 2013 Compliance Audit Plan, an audit of the Development Services 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.

The results of the testing of the controls and transactions did not disclose any instances of non-compliance within the scope of the audit. However, the audit was not intended to provide absolute assurance there are no procedures, activities, or controls that could be strengthened. The objective was to provide reasonable assurance County assets are safeguarded and appropriately managed.

An exit conference with the Services Manager was held on Thursday, January 23, 2014 to discuss this report.

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