



**Audit Report
MYERS PARK
APRIL 1, 2013 – SEPTEMBER 30, 2013
Status: Final**

For action:
Jeff Durham

Parks and Projects Manager

For information:

Jeff May
Shela Vinson

County Auditor
Second Assistant Auditor

**Audit Report
MYERS PARK
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Report Summary

As part of the 2013 Compliance Audit Plan, an audit of the Myers Park 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, as well as the appendix 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 Parks and Projects Manager was held on Friday, January 31, 2014 to discuss this report.

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

Observations and Recommendations

Observation	Recommendation	Management Response
<p><u>Condition:</u> Receipts for agreement 13-084 did not add up to the amount due on the event sheet/invoice. (See Appendix)</p> <p><u>Effect:</u> County may not receive all revenue due for all services provided.</p> <p><u>Cause:</u> A current event sheet was not available showing all payments made and outstanding amount due. The Event Coordinator thinks that there may have been a change made that was not documented in the folder that resulted in less funds being collected.</p> <p><u>Criteria:</u> All fees should be collected in accordance with the Collin County Fee schedule as approved by the Commissioners Court.</p>	<p><u>A. Transaction Required:</u> Myers Park Management needs to research the file to confirm if changes were made to the contract, if no changes are identified and confirmed, efforts should be attempted to collect the remaining amount due.</p> <p><u>B. Internal Control Change:</u> Event sheets should be updated when payments are made to show outstanding balances to help ensure that all outstanding balances are collected. All adjustments to the Event Sheet and Contracts should be properly documented in the event file to ensure that the correct fees are charged and collected.</p>	<p><u>Response:</u> The spreadsheet used for calculating fees due has been corrected and updated after the audit. This will ensure proper fees are charged.</p> <p><u>Auditor's Response</u> The \$50 shortage should be accounted for and deposited to the bank.</p>

Appendix

Event # 13-084	
Event Sheet – Total Due	\$1650
Total Collected	\$1600
Variance	\$50