



Audit Report
FIRE MARSHAL
JANUARY 1, 2013 – SEPTEMBER 30, 2013
Status: Final

For action:

Jason Browning Fire Marshal

For information:

Jeff May County Auditor
Shela Vinson Second Assistant Auditor

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FIRE MARSHAL
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Report Summary

As part of the 2013 Compliance Audit Plan, an audit of the Fire Marshal 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 January 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 Fire Marshal was held on Tuesday, February 04, 2014 to discuss this report.

The time and assistance provided by the Fire Marshal and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
<p><u>Condition:</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 on the cabinet drawer.</p> <p><u>Effect:</u> Money or the entire cash drawer could be removed from the cabinet.</p> <p><u>Cause:</u> Access to the Fire Marshal is through a swinging half-door with an open counter.</p> <p><u>Criteria:</u> Access behind the counter should be badge access and the cash drawer kept inside a locked drawer.</p>	<p>a. Transaction Required: 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>b. Internal Control Change: Secure access so that there is no public access behind the Fire Marshal's counter.</p>	<p>A. Response: Not Required</p> <p>B. Response: Cash drawer is capable of being locked. Counter at drawer is staffed. If staff is not present drawer should be locked.</p>