



Audit Report
ANIMAL SERVICES
JULY 1, 2013 – SEPTEMBER 30, 2013
Status: Final

For action:
Misty Brown

Services Manager

For information:

Jeff May
Shela Vinson

County Auditor
Second Assistant Auditor

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ANIMAL SERVICES
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Report Summary

As part of the 2013 Compliance Audit Plan, an audit of the Animal 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 July 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 Services Manager was held on Thursday, May 29, 2014 to discuss this report.

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

Observations and Recommendations

Observation	Recommendation	Management Response
<p><u>Condition:</u> The cash count revealed a \$20.04 overage on January 13, 2014 that had not been receipted.</p> <p><u>Effect:</u> The receipts for the day are incorrect.</p> <p><u>Cause:</u> A receipt was not written for \$20.04.</p> <p><u>Criteria:</u> A receipt should be written for any intake of funds from the customer.</p>	<p><u>A. Transaction Required:</u> A receipt should be written to record the \$20.04. If possible, identify the individual who remitted the \$20.04 overage.</p> <p><u>B. Internal Control Change:</u> Ensure that any funds remitted to the Animal Shelter are receipted.</p>	<p><u>Response:</u> The \$20.04 was a cash donation. We will make out a receipt for the cash now.</p>