



Audit Report
ANIMAL SERVICES
OCTOBER 1, 2014 – MARCH 31, 2015
Status: Final

For action:

Misty Brown

Services Manager

For information:

Jeff May

Linda Riggs

County Auditor

First Assistant Auditor

Audit Report
ANIMAL SERVICES
OCTOBER 1, 2014 – MARCH 31, 2015
Report Summary

As part of the 2015 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 October 1, 2014 through March 31, 2015.

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 Services Manager was held on Thursday, April 14, 2016 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 |
|--|---|--|
| FINDING NUMBER: 128 | | |
| <p><u>Condition:</u> The cash count on May 8, 2015 revealed a \$5.00 shortage. Throughout the day there was no cash receipted or distributed prior to the cash count; therefore the shortage was from a previous day.</p> <p><u>Effect:</u> The change fund balance was \$5.00 less than the approved amount.</p> <p><u>Cause:</u> There was \$5.00 missing from the drawer.</p> <p><u>Criteria:</u> The change fund balance should equal the approved amount.</p> | <p><u>A. Transaction Required:</u> The \$5.00 should be provided to the cash drawer that was short.</p> <p><u>B. Internal Control Change:</u> Animal Services should ensure that the change fund balance is correct by counting the drawer each day at closing.</p> | <p><u>A. Response:</u> \$5 was provided to the cash drawer and the count was correct after that.</p> <p><u>B. Response:</u> For the past several years, the cash drawer has been counted and a report is provided to the Admin at the end of each day that details the amount in the drawer, the amount received for the day and a listing of transactions.</p> <p><u>Status of Recommendation:</u> The drawer count has not been off in the past year.</p> |