



**Compliance Audit Report
DEVELOPMENT SERVICES
JANUARY 1, 2019 – MARCH 31, 2019
Status: Final**

For action:

Misty Brown

Services Manager

For information:

Linda Riggs

County Auditor



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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October 22, 2019

Misty Brown
Services Manager
4690 Community Ave., Suite 200
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Second Quarter 2019 Cash Count and Monthly Reporting Compliance Audit of the Development Services department was conducted. The following procedures were performed:

- Counted all funds on hand and verified with the amount on the Cash Till Report.
- Counted the change fund and verified the amount with the General Ledger balance.
- Reviewed checks for endorsement and proper date.
- Reviewed the procedures for safeguarding the funds collected.
- Verified that monthly reports were submitted to the Auditor's office by the 15th calendar day of each month.

Refer to the Compliance Audit Report Summary for the results of the audit.

The time and assistance provided by the Service Manager and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Development Services

Audit Period: Q2 FY19

Cash Count

Yes No

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A. Checks and Money Orders restrictively endorsed.

Comments: One check was not endorsed after being receipted.

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B. Total amount counted matches total amount on Till Report.

Comments: One drawer was \$2.00 over the total receipted, and the counted totals did not match tender type amounts shown on the drawer report.

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C. Cash drawer change fund count agrees with General Ledger.

Comments:

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D. Cash, checks and receipts kept in a secured place.

Comments:

Recommendation: All checks received should be receipted and endorsed immediately. All money received should be receipted and accounted for correctly. When issuing receipts, tender type should be accurately entered.

Response: Staff has been reminded about endorsing checks after being receipted and to be more careful when receipting and handling money.

Monthly Reports

Yes No

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A. Submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: Not Applicable

Response: Not Applicable