



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 29, 2020

Misty Brown
Services Manager
4750 Community Ave.
McKinney, Texas 75071

In accordance with Local Government code 114.043 and 115.002(b), a First Quarter 2020 Cash Count and Monthly Reporting Compliance Audit of the Animal 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 Services Manager and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Animal Services
Audit Period: First Quarter FY2020

Cash Count

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Checks and Money Orders restrictively endorsed. Comments:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	B. Total amount counted matches total amount on Till Report. Comments: Cash drawer counted was \$1.00 over total receipted.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. Cash drawer change fund counted agrees with General Ledger. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks and receipts kept in a secured place. Comments:

Recommendation: Ensure that all funds collected are properly receipted.
Response: People often leave donations and that is likely the cause of the overage; will discuss with staff how to properly handle donations.

Monthly Reports

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Submitted by the 15th calendar day of the subsequent month. Comments:

Recommendation: N/A
Response: N/A