



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 29, 2020

Jason Browning
Fire Marshal
4690 Community Ave., Suite 200
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 Fire Marshal 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 Fire Marshal and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Fire Marshal
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 checked="" type="checkbox"/>	<input type="checkbox"/>	B. Total amount counted matches total amount on Till Report.
Comments:		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	C. Cash drawer change fund counted agrees with General Ledger.
Comments: The cash drawer fund was \$.10 short.		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks and receipts kept in a secured place.
Comments:		

Recommendation: Any cash box that is over or short should be supported by an explanation and any existing documentation.
Response: Unsure reason for shortage. Will correct.

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



Collin County Auditor

Compliance Audit Report Summary

Auditee: Fire Marshal

Audit Period: First Quarter FY20

Cash Count

Yes No

A. Checks and Money Orders restrictively endorsed.

Comments: No checks or money orders found.

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

Comments: No receipts have been issued.

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

Comments: the cash box short \$.10.

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

Comments: The cash fund was secured in the safe.

Recommendation: Any cash box that is over or short should be supported by an explanation and any existing documentation.

Response: Have no idea why it was off; will review cash handling procedures with staff.

Monthly Reports

Yes No

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

Comments:

Recommendation:

Response:

A response to the preliminary audit report recommendations is needed within 30 days following the receipt of the report. If no response is received within the time period, the final audit report will be issued without a response.