



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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June 7, 2021

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 Second Quarter 2021 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: Second Quarter FY2021

Cash Count

Yes

No

A. Office is following the check endorsement policy.

Comments:

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

Comments:

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

Comments:

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

Comments:

Recommendation: N/A

Response: N/A

Monthly Reports

Yes

No

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

Comments: February and March 2021 bank reconciliations have not been submitted.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month. The missing bank reconciliations should be completed and submitted immediately.

Response: The Administrative Secretary sent the February reconciliations interoffice to the Auditor's office. March reconciliation was not completed but has been taken care of. We are in a transition period now with the new Administrative Secretary and yet another new hire who will start in two weeks. Processes have been put in place to be sure the reconciliations are done in a timely manner in the future.