



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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January 3, 2022

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

In accordance with Local Government Code 114.043 and 115.002(b), a Fourth Quarter 2021 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: Fourth 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: August 2021 bank reconciliation was submitted late on 9/16/21.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month.

Response: Further research and calculations had to be completed.