



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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January 3, 2022

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 Fourth 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 15<sup>th</sup> 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: 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: The change fund balance counted was \$99.99. The authorized change fund balance was \$100. This left a change fund shortage of \$.01.

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

Comments:

**Recommendation:** The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

**Response:** A few weeks ago, we did swap out the old safe for a newer one as the old one was damaged and would not operate correctly. In trying to open the older, defective safe, it was moved, rattled, and shaken at different times. The old safe was placed in a deputy's office and locked as we waited for another safe to be delivered. In the moving of the materials kept in the safe, a penny dropped from the money box/tray. Today when told we were short, we went into the deputy's office to see if anything had fallen and behind the chair against his wall, was a penny. The money in the drawer was recounted. We are now \$100 exact in our safe between bills and coins.

### Monthly Reports

Yes No

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

Comments: July and August 2021 bank reconciliations were submitted late on 9/27/2021.

**Recommendation:** All bank reconciliations should be submitted by the 15<sup>th</sup> calendar day of the subsequent month.

**Response:** The Administrative Secretary came on board with the Fire Marshal's office on 8/17. As the previous clerk was out almost 2 weeks, she did her best to jump into what needed to be

done. Once into September, after talking with several helpful people, the month end reports were brought to her attention. Going through the process and binders, July was completed but never submitted. Upon completing August's reconciliation, July and August were submitted. Bank reconciliations will now be done and sent over prior to the 15<sup>th</sup> of each month. Thank you all for being patient with our transition. We have a wonderful team now and hopefully no issues going forth.