



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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March 21, 2022

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 2022 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 FY2022

Cash Count

- | Yes | No | |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A. Office is following the check endorsement policy.
Comments: |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | B. Total amount counted matches total amount on Till Report.
Comments: Cash drawer counted was \$40 over the 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: All money received should be receipted and accounted for correctly.
Response: Administrative Secretary found that they had 2 receipts from Monday, 1/17/22. The shelter net report was not showing these receipt totals because it closes out every night. One Monday receipt we did catch but the other we did not catch so it looked like we were over \$40.00.

Monthly Reports

- | Yes | No | |
|--------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | A. Submitted by the 15th calendar day of the subsequent month.
Comments: September 2021 bank reconciliation was submitted without the official's signature. |

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month.
Response: Administrative Secretary needed assistance with the deposit in September and Animal Services are unsure why the signed copy was not sent in the Auditor's Office. The Administrative Secretary will be more careful going forward.