



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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August 15, 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 Second Quarter 2022 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 FY2022

Cash Count	
Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
A. Office is following the check endorsement policy. Comments: One check was received prior to cash count and was not receipted nor deposited.	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
B. Total amount counted matches total amount on Till Report. Comments:	
<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 checks should be restrictively endorsed, receipted and deposited immediately.	
Response: The check that was in the safe was being held due to an ETJ platting issue with the shell building of the project	

Monthly Reports	
Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
A. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month. Comments:	
Recommendation: N/A	
Response: N/A	