



**Comprehensive Audit Report
PUBLIC WORKS
OCTOBER 1, 2018 - SEPTEMBER 30, 2019
Status: Final**

For action:

Jon Kleinheksel

Director of Public Works

For information:

Linda Riggs

Kristine Malone

County Auditor

First Assistant Auditor

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Report Summary

As part of the 2019 Comprehensive Audit Plan, an audit of the Public Works was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was October 1, 2018 through September 30, 2019.

The results of the control and transaction testing did not identify any specific or significant instances of non-compliance within the scope of our audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Director of Public Works was held on Thursday, July 28, 2022 to discuss this report.

The time and assistance provided by the Director of Public Works and the staff during this engagement is greatly appreciated.