COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 24, 2025

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 2025 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 the contents of the safe.
- 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,

Kristine Malone

Kristine Malone
County Auditor

Collin County Auditor
Compliance Audit Report Summary

Auditee: Animal Services
Audit Period: First Quarter FY2025

Cash Count

Yes	No		
	X	**A.**	The office is following the check endorsement policy. **Comments:** One receipted check was not restrictively endorsed at the time of the cash count.
X		**B.**	The total amount counted matches the total amount on Till Report. **Comments:**
X		**C.**	The cash drawer change fund counted agrees with General Ledger. **Comments:**
X		**D.**	Cash, checks, and receipts are kept in a secure place. **Comments:**
X		**E.**	The contents of the safe were verified. **Comments:**

Recommendation: All checks received should be restrictively endorsed, receipted, and deposited immediately.

Response: From: Lacy DeHorney <ldehorney@co.collin.tx.us>
Sent: Wednesday, January 22, 2025 9:27 AM
Subject: RE: Cash Audit - Animal Services

Good morning,

We have spoken with the main cashier and advised all front desk staff of the policy regarding checks needing to be stamped immediately upon receipt.
Thank you for bringing this to our attention.
Let me know if there is anything else that is needed.

Lacy A DeHorney
Animal Services Manager

Monthly Reports

Yes	No		
X		A.	Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month. **Comments:**

Recommendation: N/A

Response: N/A