



**Comprehensive Audit Report  
DEVELOPMENT SERVICES  
OCTOBER 1, 2021 - SEPTEMBER 30, 2022  
Status: Final**

**For action:**  
Misty Brown    Development Services Manager

**For information:**  
Robert D. Cone  
Kristine Malone

County Auditor  
First Assistant Auditor

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**Report Summary**

As part of the 2022 Comprehensive Audit Plan, an audit of the Development Services 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, 2021 through September 30, 2022.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the 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 Development Services Manager was held on January 23, 2025 to discuss this report.

The time and assistance provided by the Development Services Manager and the staff during this engagement is greatly appreciated.

## Observations and Recommendations

Observation	Recommendation	Management Response
<p><b><u>Condition:</u></b> During the verification of take-home vehicle assignments for the Animal Shelter, it was found that a Development Services assigned vehicle (asset 55291) was being driven and taken home by an Animal Services employee even though the vehicle was equipped for Development Services, and not for Animal Shelter functions.</p> <p><b><u>Effect:</u></b> Using a take-home vehicle that is not assigned and equipped to a specific department poses several risks. These include improper use of county assets, potential liability and compliance issues with county regulations. It also involves the unauthorized use of resources intended for a particular department, thus affecting the availability of resources for that department. Lastly, the improper assignment of vehicles can create confusion and a lack of accountability in tracking the usage and maintenance of county vehicles, which can impact overall operational efficiency.</p> <p><b><u>Cause:</u></b> The Assistant Director of Development Services and Animal Shelter reported that vehicle 55291 was not being used by any Development Services employees because of a vacant position. To prevent the battery from draining due to inactivity, the Assistant Director requested the Animal Control Lead to use the vehicle.</p>	<p><b><u>A. Transaction Required:</u></b> Development Services should obtain formal approval to change custodianship of the asset if the vehicle can be equipped and utilized by Animal Services and is no longer required by Development Services.</p> <p><b><u>B. Internal Control Change:</u></b> It is recommended to update Development Services asset procedures to include strict guidelines for assigning vehicles exclusively to employees within Development Services unless prior Collin County approval has been obtained.</p>	<p><b><u>A. Response:</u></b> We had a situation where we were one DS Inspector short and another DS Inspector in the office only, working through EnerGov, leaving two DS trucks available and subject to mechanical decline due to being inoperable. Additionally, we were given a new ACO position, including a new truck, in FY24. We are still waiting on that new truck over 1 year later, leaving too few vehicles for the number of AS staff. The DS vehicles were stored in the secured yard at AS and were started and driven short distances in order to keep them in working order. One of the vehicles was placed back into DS service in early 2024. On several occasions, an AS employee that was already certified for a take-home vehicle did use the remaining DS vehicle while on required on-call duty. That DS vehicle has now been returned to sit at the Service Center.</p> <p><b><u>B. Response:</u></b> Policy has been updated to ensure that vehicles are operated solely by employees of the department to which the vehicles are assigned.</p>

**Criteria:**

The *Collin County Vehicle Policy II-C* states that “the assignment of a take-home vehicle to an employee must serve a legitimate public purpose of Collin County and not be merely for the convenience or personal use of the employee”. Take home vehicles should be properly equipped in order to fulfill the public purpose required to be performed by the employee. Any transfer or reassignment of County vehicles should receive prior approval from the Commissioners Court.