

**Robert D. Cone**  
Collin County Auditor



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March 9, 2026

Jason Browning  
Fire Marshal  
4690 Community Ave., Suite 200  
McKinney, Texas 75071

Mr. Browning:

In accordance with Local Government code 114.043 and 115.002(b), a First Quarter 2026 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 the safe was securely locked or behind secured doors restricted from public access, and reviewed its contents.
- Verified that monthly reports were submitted to the Auditor's office by the 15<sup>th</sup> 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,

A handwritten signature in blue ink, appearing to read "R. Cone", is written over a light blue horizontal line.

Robert D. Cone  
Collin County Auditor

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Collin County Auditor
Compliance Audit Report Summary

Auditee: Fire Marshal
Audit Period: First Quarter FY2026

Cash Count

Yes No

[ ] [X] A. The office is following the check endorsement policy.
Comments:

[ ] [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 safe was securely locked or behind secured doors restricted from public access. The contents of the safe were verified.
Comments: At the time of the audit, Internal Audit was unable to perform the quarterly compliance audit for Fire Marshal due to the employee in attendance not being trained to conduct the audit function on behalf of the office.

Recommendation: An alternate employee should be trained to assist with the office functions during quarterly compliance cash audits.

Response: From: Jason Browning
Sent: Friday, January 16, 2026 12:59 PM
Subject: RE: Q1FY26 Compliance Audit Follow-Up
Hi [REDACTED],
In our exit interview you said there was no one in the office to do the cash count and the recommendation was to cross train another employee to do the cash. I don't have another employee to cross train that is dedicated to the office. All my staff, with the exception of [REDACTED], have positions that require them to be out of the office. On that day [REDACTED] was not in the office.
I'll also add that I was told [REDACTED] in development services was asked to get the combination to our safe and gain access for the cash count during the audit visit. I am not comfortable with another department, regardless of the employee, having access to my safe and funds I am ultimately responsible for. I honestly thought the ask to give our combination and access to another department was a test to see if we would do it.
Jason Browning
Collin County Fire Marshal/Emergency Manager

**Monthly Reports**

**Yes**

**No**

A.

Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month.

**Comments:**

**Recommendation: N/A**

**Response: N/A**