

**Sandy Hill
County Auditor**

(903) 567-2171
(903) 567-4700



**FIRST ASSISTANT AUDITOR:
MICHELLE KENNY**

**ASSISTANT AUDITORS:
LISA HUTCHERSON
NICOLE NIX**

Van Zandt County Auditor

121 E Dallas Street, Room 102
Canton, TX 75103

November 14, 2022

Van Zandt County Adult Probation Department
Attn: Karen Burns, Director
Canton, TX 75103

Re: Internal Control Audit

The Van Zandt County Auditor's Office performed an internal control audit at the Van Zandt County Probation Office on November 14, 2022. I have attached our report for review.

The objective of this audit was to determine the adequacy of internal controls over receipting, depositing, operational office controls and completeness of the audit trail.

We would like to thank Autumn Anderson, Office Manager, and LuAnn Starek, Administrative Tech, who cooperated and assisted with this audit. They were very open in discussing the current office operations and willing to help resolve any issues that we discussed.

At this time, our office has no recommendations or concerns. The controls and procedures in place are very effective and the office is organized. We want to congratulate them on the great job they are doing!!

Please let me know if you have any questions or concerns.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lisa Hutcherson".

Lisa Hutcherson
Assistant Auditor

cc: District Judge – Chris Martin
Judge- Don Kirkpatrick
County Commissioners
Auditor- Sandy Hill



AUDITOR SANDY HILL

**Adult Probation
Internal Control Audit**

Van Zandt County Auditor's Office

NOVEMBER 14, 2022

121 East Dallas, Room 102, Canton, TX 75103

903-567-2171 phone 903-567-4700 fax

EXECUTIVE SUMMARY

We have completed an audit of internal controls in the Van Zandt County Adult Probation. Our audit was performed in accordance with generally accepted government audit standards and intended to state objectives based on this audit.

Objectives, Scope and

Methodology

The objective of this audit was to determine the adequacy of internal controls over receipting, deposit procedure and compliance with procedures and completeness of audit trail. This includes all functions from the time of receipt to its recording and reconciling of transactions.

Summary of Findings and

Recommendations

We found that management and staff were very receptive to making improvements in their control environment and even made changes during the course of our review.

Commendation

We would like to thank the staff members from the Van Zandt County Adult Probation office who cooperated and assisted with this audit, specifically, Office Manager Autumn Anderson and Administrative Assistant LuAnn Starek. Director Karen Burns was in court and was not present. They were very open in discussing their operations.

BACKGROUND

Initial Contact

The Van Zandt County Auditor's Office contacted Karen Burns and requested a formal audit of internal controls for November 14, 2018 at 9:00 a.m.

-Low turnover

-Control of numbered receipts and voided transactions

-Voided transactions handled and signed off by Office Manager Autumn Anderson, Karen Burns and LuAnn Starek.

Changes Made During

Review

Based on our review and discussions with management and staff we made the following improvements to receipting controls during our internal audit:

None at this time- Good internal controls seem to be in place and be effective at this time.

RISK ASSESSMENTS

Encourage New Ideas

During our review we tried to identify three basic items:

-All possible risks

-Existing preventive controls for each risk, and

-Existing detective controls for each risk.

Once identified, the managers can develop a plan to address the risks. No significant risks discovered at this time.

Items To Be Resolved

No issues found at this time.

Guidelines for Implementing

Changes

We are encouraged by the controls that the Van Zandt County Adult Probation currently has in place and appreciate their attention to the necessity of good controls.

RECAP OF

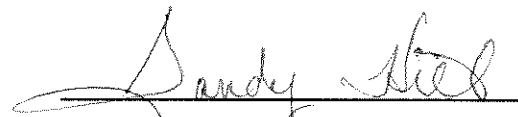
RECOMMENDATIONS

Our recommendations are to continue the path of exemplary internal controls that you already have in place. And as new procedures are implemented, keep in mind the importance of good internal controls. We appreciate their efforts and believe they will continue to be successful in doing so.

Respectfully submitted,

Reviewed and approved by:


LISA HUTCHERSON –Assistant Auditor


SANDY HILL – County Auditor


NICOLE NIX – Assistant Auditor

11-16-22
Date

cc: District Judge Chris Martin
County Judge Don Kirkpatrick
Commissioner Chad LaPrade #1
Commissioner Virgil Melton #2
Commissioner Keith Pearson #3
Commissioner Tim West #4