

**Smith County TN Humane  
Audit of Expenses and Revenues  
For the Period June 1, 2021 – May 31, 2023**

| <b>President</b>       | Shenia Pllum  | <b>Internal Auditor</b> | Helen Vose, CIA, CFE |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
|------------------------|---|-------------------------|----------------------|----------|----------|----------|---------------|-------------------|----------|----------|----------|----------------------|---------|-----------|-----------|----------|------|-------|-------|--------|---------|---------|-----------|--------------------|----------|----------|----------|------------------------|-------|---------|---------|-----------------------|-----------------|------------------|------------------|--|--|--|--|----------|--|--|--|------------|---------|---------|-------|----------|----------|----------|---------|--------------------|----------|----------|---------|-----------------------|-----------------|-----------------|-----------------|
| <b>Objectives</b>      | <p>To determine:<br/> Expenses were supported by receipts and invoices.<br/> Revenues were supported by receipts and recorded accurately.<br/> Checks and cash were deposited timely.<br/> Internal controls over receipting and depositing funds are in place and,<br/> Revenues and Expenses were reconciled to the bank statements.</p>  |                         |                      |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| <b>Scope</b>           | <p>The audit scope included all accounts under the direct budgetary control of the President and Board of Smith County TN Humane, and expenses funded by general and restricted donations, foundations, or vendors and any expenses made by, at the direction of, or for the benefit of Smith County TN Humane during the audit period specified. The audit was conducted in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i>, issued by the Institute of Internal Auditors and accordingly included tests of the accounting records and such other auditing procedures considered necessary.</p>  |                         |                      |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| <b>Analysis</b>        | <p>The following is a summary of (1) certain expenses made by, at the direction of, or for the benefit of Smith County TN Humane, including other operating expenses during June 2021 to May 2023:</p> <table border="1"> <thead> <tr> <th>Revenues</th><th>FY 21-22</th><th>FY 22-23</th><th>Yearly Change</th></tr> </thead> <tbody> <tr> <td>Donations-General</td><td>\$48,856</td><td>\$73,269</td><td>\$24,413</td></tr> <tr> <td>Donations-Restricted</td><td>\$1,675</td><td>\$161,643</td><td>\$159,968</td></tr> <tr> <td>Interest</td><td>\$10</td><td>\$212</td><td>\$202</td></tr> <tr> <td>Grants</td><td>\$7,500</td><td>\$6,500</td><td>(\$1,000)</td></tr> <tr> <td>Fundraising/Events</td><td>\$26,334</td><td>\$40,754</td><td>\$14,420</td></tr> <tr> <td>Programs-Adoption Fees</td><td>\$275</td><td>\$2,565</td><td>\$2,290</td></tr> <tr> <td><b>Total Revenues</b></td><td><b>\$84,650</b></td><td><b>\$284,943</b></td><td><b>\$200,293</b></td></tr> <tr> <td colspan="4"></td></tr> <tr> <th>Expenses</th><th></th><th></th><th></th></tr> <tr> <td>Operations</td><td>\$6,685</td><td>\$7,267</td><td>\$582</td></tr> <tr> <td>Programs</td><td>\$44,108</td><td>\$50,731</td><td>\$6,623</td></tr> <tr> <td>Fundraising Events</td><td>\$10,110</td><td>\$16,469</td><td>\$6,359</td></tr> <tr> <td><b>Total Expenses</b></td><td><b>\$60,903</b></td><td><b>\$74,467</b></td><td><b>\$13,564</b></td></tr> </tbody> </table> <p>Shelter funds totaling \$197,906 were transferred to a money market account.</p> |                         |                      | Revenues | FY 21-22 | FY 22-23 | Yearly Change | Donations-General | \$48,856 | \$73,269 | \$24,413 | Donations-Restricted | \$1,675 | \$161,643 | \$159,968 | Interest | \$10 | \$212 | \$202 | Grants | \$7,500 | \$6,500 | (\$1,000) | Fundraising/Events | \$26,334 | \$40,754 | \$14,420 | Programs-Adoption Fees | \$275 | \$2,565 | \$2,290 | <b>Total Revenues</b> | <b>\$84,650</b> | <b>\$284,943</b> | <b>\$200,293</b> |  |  |  |  | Expenses |  |  |  | Operations | \$6,685 | \$7,267 | \$582 | Programs | \$44,108 | \$50,731 | \$6,623 | Fundraising Events | \$10,110 | \$16,469 | \$6,359 | <b>Total Expenses</b> | <b>\$60,903</b> | <b>\$74,467</b> | <b>\$13,564</b> |
| Revenues               | FY 21-22  | FY 22-23                | Yearly Change        |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Donations-General      | \$48,856  | \$73,269                | \$24,413             |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Donations-Restricted   | \$1,675   | \$161,643               | \$159,968            |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Interest               | \$10  | \$212                   | \$202                |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Grants                 | \$7,500   | \$6,500                 | (\$1,000)            |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Fundraising/Events     | \$26,334  | \$40,754                | \$14,420             |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Programs-Adoption Fees | \$275   | \$2,565                 | \$2,290              |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| <b>Total Revenues</b>  | <b>\$84,650</b>   | <b>\$284,943</b>        | <b>\$200,293</b>     |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
|                        |   |                         |                      |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Expenses               |   |                         |                      |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Operations             | \$6,685   | \$7,267                 | \$582                |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Programs               | \$44,108  | \$50,731                | \$6,623              |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| Fundraising Events     | \$10,110  | \$16,469                | \$6,359              |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| <b>Total Expenses</b>  | <b>\$60,903</b>   | <b>\$74,467</b>         | <b>\$13,564</b>      |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| <b>Audit Results</b>   | <p>The audit consisted of sampling 3 revenues and 3 expenditures for each month under audit by tracing the transactions from the bank statement to the deposit slip or invoice, additional supporting documents, and recalculating the totals. For FY 21-22, 31 of 67 (46%) deposits were tested totaling \$69,112 representing 84% of the fiscal year deposits; and 36 of 152 (24%) expenditures totaling \$45,457 representing 74% of expenses were tested. For FY 22-23, 36 of 184 (20%) deposits were tested totaling \$177,100 representing 61% of fiscal year deposits; and 36 of 178 (20%) expenditures totaling \$225,498 representing 81% of expenses were tested.</p>   |                         |                      |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |
| <b>Conclusion</b>      | <p>The audit of the Smith County TN Humane Expenses and Revenues for the period June 1, 2021, through May 31, 2023, revealed no significant deficiencies in internal controls regarding receipting and deposit of monies, bank statements were reconciled timely and accurately; and there were no large or unusual expenditures without supporting documentation. All material expenditures appeared allowable or within reason. No Findings or observations were noted.</p>   |                         |                      |          |          |          |               |                   |          |          |          |                      |         |           |           |          |      |       |       |        |         |         |           |                    |          |          |          |                        |       |         |         |                       |                 |                  |                  |  |  |  |  |          |  |  |  |            |         |         |       |          |          |          |         |                    |          |          |         |                       |                 |                 |                 |