



COLLIN COUNTY

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Date: March 21, 2007
To: Mr. Ruben Delgado, Director of Engineering
From: Donald W. Cozad, County Auditor 
Subject: FY06 3rd & 4th Quarters and FY07 1st Quarter Audit Results – Final

Internal Audit personnel began an examination of books and records on March 9, 2007 for the County Auditor quarterly audit requirements. The audit objectives were to confirm county property and cash receipts were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was April 1, 2006 through December 31, 2006. The scope of the audit entailed performing a cash count; a review of receipts, deposits and the fee schedule; and an inventory verification.

During the review, we did not identify any substantive reportable problems with the office's financial controls within the audit period. The review was not intended to be a comprehensive examination of every procedure or activity.

Engineering Office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on March 21, 2007.

Please feel free to contact us with any questions or desired assistance.