



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
200 S. McDonald Street • Suite 300  
McKinney, Texas 75069  
(972) 548-4731 • Metro (972) 424-1460  
Fax (972) 548-4696

Date: February 24, 2009  
To: Mr. Terry Box, Sheriff  
From: Donald W. Cozad, County Auditor   
Subject: Commissary Sales Review FY08 Audit Results - Final

Internal Audit began an examination of books and records on February 5, 2009 for the review of the Jail Commissary Sales. The audit objectives were to ensure that commissary sales prices were correctly charged, and commissary sales commissions received were correct.

The time period reviewed was October 1, 2007 through September 30, 2008. The scope of the audit entailed a review of the annual commissary sales contract, a review of invoices and sales reports; and a review of deposits to the Commissary Bank Account.

During the review we did not identify any substantive reportable problems with the commissary pricing and commissions earned within the audit time period. The review was not intended to be a detailed study of every procedure or activity. Accordingly, the findings and recommendations presented in this report should not be considered as all-inclusive of areas where improvements may be needed.

Your office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with Assistant Chief Deputy, Randy Clark on February 24, 2009.

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

cc: Frank Ybarbo