



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: April 3, 2009

To: Chuck Presley, Constable Precinct 3 

From: Donald W. Cozad, County Auditor

Subject: Second, Third, and Fourth Quarters FY08 and First Quarter FY09
Audit Results – Final

Internal Audit personnel began an examination of books and records on December 31, 2008 for the County Auditor's quarterly audit requirements. The audit objectives were to ensure that county property and cash receipts were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was January 1, 2008 through December 31, 2008. The scope of the audit entailed performing a cash count; a review of receipts, deposits, disbursements and bank reconciliations; fee schedule review; Tax Sale calculations; and a review of highly attractive inventory items and items over \$5,000 in value.

During the review, we identified certain practices and procedures that we believe could be enhanced to strengthen internal controls and increase efficiencies. The review was not intended to be a comprehensive examination 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 you on March 31, 2009.

If we may be of any help or you have any questions, please feel free to contact us.

Cash Drawer

Findings:

Constable 3 does not maintain a change fund and there were no receipts taken at the time of audit.

Recommendations: None at time of audit.

Response: None required.

Bank Reconciliation

Findings:

The General Account was examined and cash balances were verified.

Recommendations: None at time of audit.

Response: None required.

Constable Commission for Execution/Order of Sale

Findings:

We reviewed twenty-one Execution/Order of Sale, from January 1, 2008 through December 31, 2008 and found the following exceptions:

- Case #S07-225J6 the daily interest rate was incorrect and should have been calculated on the judgment amount and the attorney fees.
- Case #006-3240-07 called for the assessment of interest of the judgment amount, attorney fees, and court cost. The interest should have been calculated using the starting date of November 7, 2006 and ending date of April 7, 2008. When the interest was calculated, the beginning date of November 7, 2007 was used; this resulted in no interest being charged for the time period of November 7, 2006 to November 7, 2007.
- The constable's commission on the execution of sale on case #006-3240-07 that was calculated and paid was \$321.33, but only \$280.60 was due. In this case, the defendant made four payments over a period of seven months. The plaintiff was paid ninety-five percent of each payment with the remaining five percent applied to the constable's commission.

Recommendation:

Care should be taken to ensure that the execution/order of sale documentation is followed to accurately calculate the interest and commission.

Response:

When calculating the constable fee for service the deputy interpreted the schedule of fees two different ways. As of now the interpretation has been defined and everyone agrees on the formula.