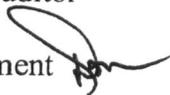




COLLIN COUNTY

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 21, 2009
To: Don Cozad, County Auditor
From: Internal Audit Department 
Subject: Internal Audit Results – Payroll Audit

Our office conducted a payroll distribution verification audit for the County Auditor's office for the payroll paid on March 27, 2009 for the payroll period ended March 22. The intent of the verification audit was to confirm employee payroll files, general ledger files, and on-duty personnel were accurate and correct. All employees verified their information and had received their checks as of March 30. As part of the verification process, we check that employee titles are correct and match. When we compared the People Soft data against the court orders issued for each employee in your department, we found inconsistencies. (**Note:** These inconsistencies remain outstanding from the last audit performed in FY08) The results are as follows:

<u>Employee</u>	<u>Title per Court Order</u>	<u>Title per People Soft HRMS</u>
Laura Thomas	Accountant I – Grant Accountant*	Accountant I
Janice Nicholson	Accounting Technician	Accounts Payable Asst Auditor
Janna Caponera	Accountant II – Grant Accountant*	Internal Auditor II
Kathleen Moss	Internal Auditor I	Accountant I
Roxanne Ledbetter	Accountant II	Internal Auditor II
Stacy Ridling	Accountant II – Grant Accountant*	Accountant II

We recommend the titles be changed in People Soft to conform to the Board of District Judges Court Orders. In addition, items marked with an * need to be added to the County Compensation Plan. We understand this is an annual update at the beginning of each fiscal year, so this change should be made at the appropriate time.

In addition, we found the return address on the payroll checks is not consistent with other county issued checks. The return address is to the Human Resources/Payroll Department. To maintain proper segregation of duties between the person entering the employee data, processing the time, issuing a check, and the return of a payroll check, we recommend the return address be changed. This will permit the return of the check to the Treasury Office so the cause for the return check can be determined and the check properly handled according to generally accepted auditing standards.