



COLLIN COUNTY

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Date: May 14, 2009
To: Robert Hughes, CSCD Director
From: Donald W. Cozad, County Auditor 
Subject: Third & Fourth Quarter FY08 and First Quarter FY09 - Final

Internal Audit began an examination of books and records on March 11, 2009 for the County Auditor quarterly audit requirements. The audit objectives were to ensure county property and all cash receipts were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was April 1, 2008 through December 31, 2008. The scope of the audit entailed performing a cash count; a review of deposits, disbursements and bank reconciliations; and a fixed asset inventory. CSCD currently uses Corrections Software Solutions (CSS) for their documentation. The previous software vendor CSCD used was Hamer.

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 interview was held with you on May 6, 2009.

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

Cash Drawer

Finding:

CSCD offices do not have a change fund and money collected was in balance with the receipts on the day of the cash count.

Recommendation: None at this time

Response: Not required

Bank Reconciliation

Finding:

CSCD maintains a General Account, Unclaimed Restitution Account, Community Corrections Facility Account, Unidentified Fund Account and a Credit Card Payment Account.

The following was identified on the Credit Card Payment Account: The Hamer system generated bank reconciliations for the month of September and November 2008 were not balanced due to bank credit card adjustments. The system does not allow for the adjustments to be entered when generating the reconciliation.

Recommendation:

A manual reconciliation should be done to show a reconciled balance between the bank balance and the book balance.

Response:

As of January 1, 2009, this bank account is reconciled using an Excel spreadsheet, not Hamer System, so this should not be an issue from that date forward.

Report Verification

Receipts

Finding:

Two manual receipts were identified without the corresponding computer receipt attached or noted to the manual receipts. (4/29/08-#687287 & 5/30/08-#687300)

Recommendation:

All manual receipts should have a copy of the computer receipt attached or note the computer receipt number on the manual receipts.

Response:

Computer receipts were stapled to the manual receipts on May 6, 2009. Since both manual receipts were done in the Plano office, support staff there were reminded of proper procedure about manual receipting.