



COLLIN COUNTY

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Date: September 1, 2009
To: Mr. Paul Elkins., Constable, Precinct 1
From: Jeff May, County Auditor *JM*
Subject: Second Quarter FY09 Audit Results – Final

An entrance conference was conducted with you on June 23, 2009 to start an examination of the books and records for the second quarter of FY09. 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 January 1, 2009 through March 31, 2009. The audit procedures included a review of receipts, deposits & disbursements; bank statements; bank reconciliations; and fixed assets.

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.

The Constable 1 personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on July 15, 2009.

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

Report Verification

Findings:

We reviewed the following case files and found that calculations of commissions on sales were wrong and therefore, receipted money was short in two cases and over in one case:

Constable's Commission With Sale						
Case Number	Amount per Judgment	10% of first \$ 5,000	5% of Remaining sum	Total commission	Actual collected	Over (Short)
219-3187-06	\$ 6,617.88	\$ 500	\$ 80.89	\$ 580.89	\$ 330.89	(\$ 250)

Constable's Commission Without Sale						
Case Number	Amount per Judgment	5% of first \$ 5,000	2.5% of Remaining sum	Total Commission	Actual collected	Over (Short)
366-4083-07	\$ 29,354.79	\$ 250	\$ 608.87	\$ 858.87	\$ 716.20	(\$ 142.67)
199-4023-07	\$ 5,562.51	\$ 250	\$ 14.06	\$ 264.06	\$ 278.12	\$ 14.06

Recommendation:

Constable's commission should be calculated by using the rates documented in the fee schedule approved by the Commissioner's Court.

Response:

The error has been corrected and should not occur in the future.