



# COLLIN COUNTY

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Date: December 4, 2009  
To: Dr. William Rohr, Medical Examiner  
From: Jeff May, County Auditor   
Subject: First and Second Quarter FY09 Audit Results – Final

Internal Audit personnel began an examination of the books and records on June 24, 2009 for the County Auditor quarterly audit requirements. 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 October 1, 2009 through March 31, 2009. The scope of the audit entailed performing a cash count, a review of deposits and receipts, and a verification of inventory.

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 Medical Examiner Office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on November 13, 2009.

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