



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

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.

Cash Drawer/Receipts

Finding:

The office currently has one (1) change drawer of \$25.00. The change fund was counted and verified with no discrepancies noted.

Recommendation: None at time of audit.

Response: None required.

Receipts and Deposits Verification

Findings:

We accounted for the numerical sequence of the receipts, verified receipt amounts and that deposits were timely for the audit timeframe. We did not identify any missing funds during the audit, but we did find the following exceptions.

1. Late Deposits

There was one receipt book (#11203) used by the Medical Examiner's Office. We verified 118 receipts (100%) issued during the audit timeframe, of which, 72 (61%) were not deposited according to policy.

Late to Treasury	
Days	Quantity
1-3	39
4-9	10
> 10	23

2. Incorrect Documentation on Receipt

- Receipts were used out of order:
 - Receipt #847860 was dated 10/7; receipt #847861 was dated 10/6.
 - Receipt #847896 was dated 11/19 and #847897 was dated 11/20; receipt #847898 was dated 11/17.
 - Receipts #847956, #847957, #847958 were dated 03/02; receipt #847959 was dated 03/01.
 - Receipt #847973 was dated 4/6; receipt #847974 dated 3/31.
- Receipt #847866 was written on 10/13; money was paid on 10/10.
- Amount not filled in on receipt #847880; s/b \$25.
- Quantity missing on receipt #847881 and 847913; s/b 2.
- Receipt #847910 and #847932 had whiteout on it.
- Receipt #847919 was written for a notarized copy of autopsy report, but there was not an autopsy report in the file to copy.

3. Voided Receipts

- Receipts #847874 and #847875 did not have the white and/or yellow receipt copies attached.

4. Incorrectly receipted or non-receipted monies
 - A cremation receipt (#6399) for \$25 was written by the Treasury, but was not receipted at the Medical Examiners office.
 - Receipts #847947 for \$25 and #847948 for \$125 were entered under Autopsy, but should have been entered under Cremation.

Recommendations:

1. The deposit time agreed upon for this office is once a week, or the next business day if cash collected reaches \$100.00. Funds collected by your office for a week that total less than \$100 should be reported and deposited to the Treasury on a weekly basis, (example: every Friday). If the funds collected reach \$100 at any time or in total during a week, a deposit should be made to the Treasury by the next business day. A final deposit and/or report would be completed at the end of the week (Friday) that the mid-week deposit occurred within.
2. Receipts should be filled out correctly.
3. Whenever possible, the white and/or yellow copies of the receipts should be attached to a voided pink copy of the receipt. If unable to obtain the white and/or yellow, this should be documented on the receipt.
4. Money received for the benefit of the Medical Examiner should be receipted in the office. A journal entry will be made under Cremation by Internal Audit to correct the \$150 recorded under Autopsy.

Response:

The employee responsible for this is no longer with the Office. The new employee now responsible has been informed of these deficiencies and instructed on proper procedures.

Fines and Fees Verification

Findings:

Verified 15 of 118 (13%) receipts written in the audit timeframe.

1. No case number available on copies of cremation reports. Unable to cross-reference payments with invoices.
2. Receipt #847925 says CD and 47 copies (a total of \$97), but only \$47 was receipted. Receipt #847932 says CD and 40 copies (a total of \$90), but only \$40 was receipted.

Recommendation:

1. Keep invoice with a copy of the check attached as a cross reference.
2. Receipts should be written for the correct amount.

Response:

The employee responsible for this is no longer with the Office. The new employee now responsible has been informed of these deficiencies and instructed on proper procedures.

Assets Verification

Findings:

Randomly verified 15 of 22 fixed assets (68%) with the following exceptions:

1. Asset #31578 99 Ford C/V was exchanged for a Ford Escape Hybrid (Asset #51972). The 99 Ford C/V was still listed on the inventory.
2. There were three (3) microscopes in use at the facility: 1 in autopsy, 1 in the lab and a Nikon Light Microscope HB5833 in Dr. Rohr's office. The Nikon Light Microscope HB5833 was not tagged or listed on the inventory.
3. There were two (2) Stryker Autopsy Saws in the autopsy room: S/N's 0836500119 & 0916700079. The inventory list only shows one (#29215) and neither saw was tagged.

Note: An email was sent to Purchasing on November 11, 2009.

Recommendation: None at time of audit.

Response: None required.