



# COLLIN COUNTY

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Date: December 4, 2009  
To: Tommy Blakeman, Substance Abuse Program Coordinator  
From: Jeff May, County Auditor   
Subject: Second and Third Quarters FY09 Audit Results - Final

Internal Audit personnel began an examination of books and records on October 28, 2009 for the County Auditor quarterly audit requirements. The audit objectives were to ensure county property and cash receipts were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was January 1, 2009 through June 30, 2009. The scope of the audit was limited to a review of deposits, receipts and fixed assets.

During the review, we identified certain practices and procedures which we believe could be enhanced to strengthen internal controls and increase efficiencies. The review was not intended to be a detailed study 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 conference was held with you on November 9, 2009.

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

CC: Candy Blair

## **Cash Count Verification:**

### **Finding:**

The Substance Abuse Office does not maintain a change fund. At the time of the cash count the cash receipts were verified with no discrepancies found.

**Recommendation:** None at the time of audit.

**Response:** None required

## **Receipts**

### **Findings:**

Receipts were verified and matched with deposits for the Substance Abuse Office.

**Recommendation:** None at the time of audit

**Response:** None required

**NOTE:** A Cognos report was run to retrieve all cash receipt numbers from HTE for the 2<sup>nd</sup> and 3<sup>rd</sup> quarters of FY09. Receipt numbers are shared by several offices that use the HTE receipting system. The receipt numbers were downloaded to Excel and sorted for skipped numbers. Nine hundred and nine (909) missing receipt numbers were identified and were not reflected in the receipt system between January 1, 2009 and June 30, 2009. This issue was identified and reported to HTE in previous audits, but not in this quantity.

## **Fines and Fees Schedule Verification**

### **Findings:**

Two (2) Fees were charged ten (10) times in FY09 that were not on the Commissioners Court approved fee schedule; the two (2) fees did appear on the FY10 fee schedule.

	<b>Batch Date</b>	<b>Receipt #</b>	<b>Payment Amt</b>	<b>Comment</b>
1	01/22/09	5700	30.00	Urine Drug Screen
2	02/10/09	6590	30.00	Urine Drug Screen
3	03/09/09	7808	30.00	Urine Drug Screen
4	04/16/09	9738	30.00	Urine Drug Screen
5	04/22/09	10068	30.00	Urine Drug Screen
6	05/13/09	11070	30.00	Urine Drug Screen
7	05/14/09	11159	30.00	Urine Drug Screen
8	06/05/09	12209	30.00	Urine Drug Screen
9	02/26/09	7388	50.00	Assessment for Professional or Personal Use
10	04/15/09	9661	50.00	Assessment for Professional or Personal Use

**Recommendation:**

FY09 fees should be charged according to the FY09 approved fee schedule. New or changed fees should be charged only after the statutorily established date or when approved by Commissioner's Court.

**Response:**

The procedure of changing fees will be updated to reflect the Auditor's recommendation to obtain prior court approval when altering fees. The current policy of get Department Head approval will remain in place.