



COLLIN COUNTY

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Date: June 14, 2010
To: Mr. Paul Elkins, Constable, Precinct 1
From: Jeff May, County Auditor *JM*
Subject: Third and Fourth Quarters FY09 and First and Second Quarters FY10 Audit Results – Final

An entrance conference was conducted with you on April 28, 2010 to start an examination of the books and records 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 April 1, 2009 through March 31, 2010. The audit procedures included a review of receipts, deposits, disbursements, bank statements and bank reconciliations; commissions; and fixed assets.

During the review, we identified certain practices and procedures 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 personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on May 18, 2010.

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

Report Verification

Findings:

We reviewed the following case files and found variances in the commission fees calculated:

Case Name	Date	Commission per Auditor	Commission per Constable	Difference
199-134-08	6/25/2009	808.62	782.38	(26.24)
401-02039-07	6/25/2009	301.21	152.62	(148.59)
366-02752-2008	2/13/2009	411.10	393.40	(17.70)
401-1326-2008	6/25/2009	365.81	328.86	(36.95)

Note: Similar findings were identified in the last quarterly audit.

Recommendation:

Constable's commission should be calculated by using the documents in the Order of Sale and the rates documented in the fee schedule approved by the Commissioner's Court.

Response:

After the last quarterly audit my office implemented the method of calculation outlined in the audit. This audit included one finding that occurred prior to that audit. My office is continuing to calculate the Constable commission with the recommended method.

Bank Reconciliation

Finding:

On the 1/31/2010 bank reconciliation there was an outstanding check #2339 for \$5,554.07 that was documented incorrectly. Also during this month, the beginning book balance was incorrectly documented as \$5,793.32.

Recommendation:

Check #2339 for \$5,554.07 should have been included as an outstanding check when completing the January 31, 2010 bank reconciliation. The beginning book balance should have been reported as \$239.25 (as stated on the January 31, 2010 monthly report). The difference between the reported \$5,793.32 and the correct amount of \$239.25 is \$5,554.07, which is the amount of check #2339.

Response:

Recommended documenting practices will be implemented.