



COLLIN COUNTY

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Date: July 29, 2010
To: Stacey Kemp, County Clerk
From: Jeff May, County Auditor 
Subject: Third and Fourth Quarters FY09 and First Quarter FY10 Audit Results –
Final

Internal Audit personnel conducted an entrance conference with you on January 26, 2010 to start an examination of the books and records for the third and fourth quarters of FY 09 and first quarter FY 10. The audit objectives were to confirm county property and cash receipts were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period examined was April 1, 2009 through December 31, 2009. The audit procedures included a cash count; a review of deposits, disbursements, bank statements and bank reconciliations; general ledger accounts; fee schedules; case file dismissals and prior audit issues.

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 office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on April 14, 2010.

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

Cash Drawer

Findings:

A cash count for all County Clerk Offices was completed on January 28, 2010. No finding was identified.

Recommendation: None at the time of audit.

Response: None required.

Report Verification

Findings:

Odyssey System- Registry and Trust Account Journal

Registry and Trust Account Journal Reports submitted to the Auditor's Office for December 2009 were incomplete and incorrect, resulting in wrong amounts being posted to the General Ledgers in AS400. These inaccurate reports were caused by incorrect parameters in report settings.

December 2009	Increase	Decrease	Net
Incorrect Report Amounts	219,699.62	152,000.00	67,699.62
Correct Report Amounts	337,535.21	274,431.48	63,103.73

Recommendation:

Registry and Trust Account Journal Reports should be reviewed for accuracy before submitting to the Auditor's Office, including all parameter settings.

Response:

The corrected report was given to the auditor. The issue of report parameters has been addressed and should not be an issue in the future.

Cash Receipt Verification – Land & Vital

“Daily Fees Summary and Transaction Reports” were verified. Three (3) electronic deposits for e-filing (INGEO – Account 52) were deposited late to the bank.

Date	USERID	Trans	Amount	Bank Deposit Date	Working Days to Deposit
10/21/2009	BPETERSON	417643	1,376.00	10/28/2009	5
11/9/2009	DLAIRD	422976	960.00	11/13/2009	4
12/15/2009	TKING	433099	1,012.00	12/21/2009	4

Recommendation:

All the monies receipted should be deposited in the bank by the next business day.

Response:

All monies were deposited in the bank the next day from our clerk's. The issue is with Ingeo. Ingeo makes wire deposits into our accounts and we have no control on when they deposit. I have made several calls to Ingeo and stressed that we need prompt attention in getting this money transferred. They explained to me they had a glitch in their system and were working on it. This is not a clerk issue, but rather an Ingeo issue. They have resolved it.

Odyssey System- Missing Cash Receipt Numbers

Fifteen (15) receipt numbers for the County Clerk Office were skipped by the Odyssey System.

NOTE: TYLER implemented a correction to Odyssey settings in February 2010 to correct the problem.

Recommendation: None at the time of audit

Response: None required

Mental Health – Request for Attorney's Fees

The documents for Attorney's Fee were not attached in two (2) case files at the time of the audit.

Case Number	File Date	Date of Dismissal	Filing Fee	Attorney Fee	Total
ME1-984-2009	12/28/2009	12/31/2009	235.00	143.75	378.75
ME1-989-2009	12/29/2009	12/31/2009	235.00	143.75	378.75

Recommendation:

All case files for Mental Health should include a copy of Attorney's Fees for audit verification.

Response:

The documents were scanned into the case in Odyssey. They were on the clerk's desk to file. When the auditor asked the clerk in question about the Attorney Pay sheet, she printed a copy for him. The papers were filed by the clerk.