



# 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: August 11, 2010

To: Mr. Steve Deffibaugh, Fire Marshal

From: Jeff May, County Auditor 

Subject: Second, Third and Fourth Quarter FY09 and First Quarter FY10 Audit Results – Final

Internal Audit began an examination of books and records on April 23, 2010 for the County Auditor's 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 January 1, 2009 through December 31, 2009. The scope of the audit entailed performing a cash count; a review of receipts, deposits and the fee schedule; and inventory verification.

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 reviews. An exit conference was held with you on May 11, 2010.

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

## **Cash Drawer**

### **Finding:**

A cash count for the Fire Marshal Office was completed on April 22, 2010. No discrepancies were identified.

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

**Response:** None required.

## **Receipt and Deposit Verification**

### **Finding:**

We verified 346 of 1009 (34.29%) receipts in the audit time period. We reviewed bank statements, general ledger account activity listings, monthly revenue reports, manual receipt books, cash edit reports and copies of receipt and deposit reports. No discrepancies were identified.

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

**Response:** None required.

## **Fixed Assets Verification**

### **Finding:**

1. We verified 84 of 168 items (50%) on the AS400 fixed asset listing.
2. We verified 64 (100%) of the portable defibrillators (AED's); however, we were unable to locate eight AED's assigned to Sheriff's patrol vehicles.
3. The satellite phone assigned to the Fire Marshal was returned to Homeland Security, but it remains on the Fire Marshal asset list.

### **Recommendation:**

1. None at time of audit.
2. Update the files with the location of the AED's assigned to the Sheriff's patrol vehicles.
3. Purchasing has been notified to remove the satellite phone from the Fire Marshal asset list.

### **Response:**

I will contact the Collin County Sheriff's Office to keep better track of the AED units issued to the Sheriff's Office. I started the process on which vehicle they were assigned to, however it is up to the Sheriff on where the units are placed and all I can do is request

they notify me of where the AED units are located and to keep me updated when they are moved.

### **Prior Audit Findings**

#### **Finding:**

Prior: When the office is not open to the public, customers are directed to leave payments under the door via a sign on the door.

Current: The sign has been removed.

#### **Recommendation:**

Prior: Install a lock box on the inside of the door with a slotted opening for the public to drop the money into, instead of leaving money under the door.

Current: The payment drop box is not in place.

#### **Response:**

I have contacted Dan James, who is director over Facilities, advising him of the audit and the need for a secure drop box. Mr. James emailed and stated they have done something similar in some other offices and they would look at doing one for us; however I do not know the time frame in which they will have the task accomplished.