



COLLIN COUNTY

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Date: January 12, 2011
To: Misty Brown, Development Services Manager
From: Jeff May, County Auditor 
Subject: Third Quarter FY10 Audit Results - Final

An entrance conference was conducted on September 21, 2010 to start an examination of the books and records for the third quarter of FY10. 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, 2010 through June 30, 2010. The audit procedures included a review of contracts, receipts, deposits and related documents.

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.

Your office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on October 11, 2010.

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

Receipts and Deposits

Finding:

Development Services issued handwritten receipts when the computer was down and computer receipts were printed when computer was operational. Proper internal controls require cross-referencing of documents to ensure manual receipts were entered and checked for accuracy and completeness. We verified the hand written receipts with computer receipts and found that computer receipt numbers were not documented on the corresponding manual receipts.

Recommendation:

Computer receipts numbers should be documented on the corresponding manual receipts for reference.

Response:

Every staff member that works the front desk has been reminded to include the automated computer transaction number on the manual receipt.