



COLLIN COUNTY

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Date: February 18, 2011
To: Mr. Greg Willis, District Attorney
From: Jeff May, County Auditor 
Subject: Third and Fourth Quarter FY10 and Change of Office Audit Result –
Final

Internal Audit began an examination of the District Attorney's financial books and records in accordance with Texas Local Government Code § 115.002, on December 7, 2010. The audit objectives were to provide reasonable assurance that cash receipts were promptly accounted for, accurately recorded and properly disbursed, and that internal controls were sufficient to protect County assets.

The examination covered the time period from April 1, 2010 through September 30, 2010. A change of office review was also conducted covering the period from October 1, 2010 to December 31, 2010. The audit procedures included a cash count; a test of deposits, disbursements, and bank reconciliations; a review of the fee schedule; and an inventory of assets.

During the review, we did not identify any substantive reportable problems within the audit time period. 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 January 27, 2011.

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