



COLLIN COUNTY

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Date: February 25, 2011

To: Judge Keith Self, Commissioner's Court

From: Jeff May, County Auditor 

Subject: Change-of-Office Inventory Audit - Final
County Commissioner, Precinct 2; County Commissioner, Precinct 4

An asset verification review was completed on December 31, 2010 with a subsequent review on January 3, 2011 after the election of the new commissioner for Precinct 2, Cheryl Williams; the new commissioner for Precinct 4, Duncan Webb.

The internal auditors identified and documented the physical assets on site. We conduct reviews when there is change of administrative management personnel to ensure the safeguarding of assets.

In the AS400 Asset System, all assets in the Commissioner's Court are combined under one grouping and we were unable to isolate the assets belonging to County Commissioner 2 and County Commissioner 4. Commissioners Court had two inventory items. One item # 40908 (FTR Reporter Deck Digital CT Rec System/Ext Clock) will be removed from the inventory list by the Purchasing Department as the County no longer possesses this item.

During the review, we did not identify any other substantive reportable problems with the assets within the audit time period.