



# COLLIN COUNTY

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Date: February 24, 2011  
To: Misty Brown, Development Services  
From: Jeff May, County Auditor   
Subject: FY10 Fourth Quarter Audit Results - Final

Internal Audit began an examination of the Development Services' financial books and records in accordance with Texas Local Government Code § 115.002 on February 16, 2011 for the County Auditor quarterly audit requirements. The audit objectives were to provide reasonable assurance that receipts and disbursements were promptly accounted for, accurately recorded, and properly disbursed, and that internal controls were sufficient to protect County assets.

The quarterly review covered the time period from July 1, 2010 through September 30, 2010. The audit procedure included a cash count; a test of deposits and receipts; a review of the fee schedules; and a review of environmental contracts.

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, activity, or control.

Your Office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on February 24, 2011.

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