



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: March 14, 2011
To: Mr. Paul Elkins, Constable, Precinct 1
From: Jeff May, County Auditor 
Subject: Third and Fourth Quarters FY10 Audit Result – Final

Internal Audit began an examination of the Constable, Precinct 1's financial books and records in accordance with Texas Local Government Code § 115.002, on February 7, 2011. 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 April 1, 2010 through September 30, 2010. The audit procedures included a cash count; a test of deposits and receipts; bank reconciliation verification, disbursement verification and commission verification; a review of case files for warrants, executions/sale of order, civil papers; and a review of the fee schedule.

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 25, 2011.

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