



# COLLIN COUNTY

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Date: March 14, 2011  
To: Mr. Ruben Delgado, Director of Engineering  
From: Jeff May, County Auditor *JM*  
Subject: Fourth Quarter FY10 Audit Result – Final

Internal Audit began an examination of the Engineering's financial books and records in accordance with Texas Local Government Code § 115.002, on January 12, 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 July 1, 2010 through September 30, 2010. The audit procedures included a cash count; a test of deposits; 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.