



# COLLIN COUNTY

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Date: April 27, 2011  
To: Dr. William Rohr, Medical Examiner  
From: Jeff May, County Auditor   
Subject: Third and Fourth Quarter FY10 Audit Results – Final

Internal Audit personnel conducted an entrance conference with you on January 12, 2011 for the County Auditor quarterly audit requirements. The audit objectives were to ensure county property and cash receipts were promptly accounted for, accurately recorded, disbursed properly and safeguarded.

The time period reviewed was April 1, 2010 through September 30, 2010. The scope of the audit entailed performing a cash count and a review of deposits, receipts, and verification of the fees collected.

During the review, we identified certain practices and procedures that we believe could be enhanced to strengthen internal controls and increase efficiencies. 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 February 10, 2011.

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

## **Receipts and Deposits Verification**

### **Findings:**

#### **1. Late Deposits**

We verified 219 receipts (100%) issued during the audit timeframe; ten (10) receipts were not deposited according to policy.

Late to Treasury		
Business Days	Quantity	Receipt #
3	1	888334
4	2	895252,895260
5	2	888256,888313
6	4	888201,888253,888254,888255
7	1	888312

#### **2. Incorrect Documentation on Weekly Report**

For the Weekly Report of August 8, 2010 submitted to the Auditor's Office, Receipt #888332 was incorrectly recorded as \$50.00. The correct amount should be \$550.00.

The correct amount was received at the Treasury office and no money was missing.

### **Recommendations:**

1. The deposit time agreed upon for this office is once a week, or the next business day if cash collected reaches \$100.00. Funds collected by your office for a week that total less than \$100 should be reported and deposited to the Treasury on a weekly basis, (example: every Friday). If the funds collected reach \$100 at any time or in total during a week, a deposit should be made to the Treasury by the next business day. A final deposit and/or report would be completed at the end of the week (Friday) that the mid-week deposit occurred within.
2. A Weekly Report should be filled out correctly according to the monies receipted from the customers. Proper internal controls require the Weekly Report to be verified against all receipts written in that week to ensure correctness before submitting to the Auditor's Office.

### **Response:**

Ms. Gonzales is aware of these findings. She has told me she will try to be more attentive to these issues.