



# 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: May 26, 2011  
To: Mr. Joe Scott, Juvenile Probation  
From: Jeff May, County Auditor   
Subject: First and Second Quarters FY 2011 Audit Results – Final

Internal Audit began an examination of the Juvenile Probation's financial books and records in accordance with Texas Local Government Code § 115.002, on April 27, 2011. The audit objectives were to provide reasonable assurance that receipts and disbursements were promptly accounted for, accurately recorded and disbursed, and that internal controls were sufficient to protect County assets.

The time period reviewed was October 1, 2010 through March 31, 2011. The audit procedures included a cash count, a review of receipts and deposits, bank reconciliations, disbursements, fees schedule, and write-offs.

During the review, we did not identify any substantive reportable problems with the office's financial controls within the audit period. The review was not intended to be a comprehensive examination of every procedure or activity.

Your Office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on May 25, 2011.

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