



# 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: July 8, 2011  
To: Stacey Kemp, County Clerk  
From: Jeff May, County Auditor   
Subject: First Quarter FY11 Audit Results – Final

Internal Audit personnel conducted an entrance conference with you on March 2, 2011 for the County Auditor quarterly audit requirements. The audit objectives were to confirm county property and cash receipts and disbursements were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was October 1, 2010 through December 31, 2010. The audit procedures included a cash count and a test of deposits, disbursements, bank reconciliations, fee schedules, case file dismissals, bail bonds, disposed cases and prior audit issues.

During the review, we identified certain practices and procedures 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 May 25, 2011.

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

## **Report Verification**

### **Finding:**

#### **County Clerk at Law – Fee Verification:**

The Juvenile Case Manager Fee was not set up in the County Clerk's case management system to apply a \$5.00 charge to cases upon conviction of fine-only misdemeanor per CCP 102.0174(c).

This fee was approved by the Commissioner's Court for FY11 and should have been charged to all applicable cases.

### **Recommendation:**

The County Clerk should update their case management system to have the \$5.00 Juvenile Case Manager applied to all applicable cases.

### **Response:**

June 28, 2011

Received First Quarter FY11 Audit Results – Preliminary for the time period reviewed was October 1, 2010 through December 31, 2010, on June 23, 2011. In regard to the Juvenile Case Manager Fee, this fee was discussed in the May 9, 2011 Commissioners Court. The fee was added in 2011, the fund was not adopted. After the Commissioners created the fund by Court Order 2011-305-05-09, we were in contact with Randall Rice, Auditors' office to set up the GL# for the Juvenile Case Manager Fund Fee. We received the GL# and configured the Test environment. On June 10, 2011 Randall Rice, assistant auditor, approved the configuration and the Juvenile Case Manager Fee for \$5.00 was setup in Odyssey.