



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: Misty Brown, Development Services
From: Jeff May, County Auditor 
Subject: First Quarter FY11 Audit Result – Final

Internal Audit began an examination of the Development Service's financial books and records on March 23, 2011 in accordance with Texas Local Government Code §115.002. The audit objectives were to provide reasonable assurance that receipts were promptly accounted for, accurately recorded, and that internal controls were sufficient to protect County assets.

This review covered the period between October 1, 2010 and December 31, 2010. The audit procedures included a cash count, a test of deposits and receipts, a review of the fee schedule and an examination of other financial aspects of your office.

During the review, we identified certain practices and procedures we believe could be enhanced to strengthen internal controls and increase efficiencies. This review was not intended to be a comprehensive examination of every procedure, activity, or control. Accordingly, the findings and recommendations presented in this report should not be considered all-inclusive of the areas where improvements may be needed.

Your office personnel were extremely helpful and courteous in assisting with this review. An exit conference was held with you on May 5, 2011.

Please feel free to contact us with any questions you may have.

Fee Schedule Verification

Finding:

The \$0.10 charge for each page copied for a Public Information Request is not on the Development Services approved fee schedule.

Recommendation:

Forward a request to the Law Library to insert the \$0.10 per page cost of Public Information Copies onto your fee schedule.

Response:

The Fee Schedule has been corrected and now reflects the \$0.10 per page cost of Public Information Copies.