



COLLIN COUNTY

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Date: May 18, 2011
To: Mr. Ruben Delgado, Director of Engineering
From: Jeff May, County Auditor 
Subject: First and Second Quarters FY11 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 April 18, 2011. 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.

The quarterly review covered the time period from October 1, 2010 through March 31, 2011. 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 May 9, 2011.

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