



COLLIN COUNTY

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Date: September 9, 2011
To: Dr. William Rohr, Medical Examiner
From: Jeff May, County Auditor 
Subject: First Quarter FY11 Audit Result – Final

Internal Audit began an examination of the Medical Examiner 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 4, 2011.

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

Receipts and Deposits Verification

Findings:

1. Verified 64 receipts (100%) issued during the audit period and found that twenty-one (21) receipts were not deposited according to policy.

Receipts Late to Treasury					
Receipt Date	Receipt Due Date	Treasury Receipt Date	Business Days	Quantity of Receipts	Amount of Receipts
11/17/10	11/18/10	11/19/10	1	3	\$1565.00
12/08/10	12/9/10	12/10/10	1	5	\$125.00
10/04/10	10/11/10	10/15/10	4	2	\$50.00
12/01/10	12/02/10	12/10/10	8	4	\$217.00
12/21/10	12/22/10	01/03/11	12	1	\$25.00
12/15/10	12/20/10	01/03/11	14	3	\$80.00
11/23/10	11/24/10	12/10/10	16	1	\$50.00
11/22/10	11/23/10	12/10/10	17	1	\$100.00
12/15/10	12/16/10	01/03/11	18	1	\$25.00

All monies receipted by the Medical Examiner were deposited.

2. Receipt 895392 dated December 21, 2010 was used out of sequence; receipts 895391 and 895393 were dated December 30, 2010.

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. Receipts should be used in sequence to allow for the daily cash reconciliation between the receipts and of the funds collected for that day on the day of collection.

Response:

Will have better compliance in the future. Administrative assistant will have PFP objective added that will require the deposits be done in a timely manner according to policy. I will personally monitor the situation.