



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: December 20, 2011
To: Mike Smith, Collin County Fire Marshal
From: Jeff May, County Auditor 
Subject: Second, Third & Fourth Quarter FY11 Audit Results – Final

Internal Audit began an examination of the Fire Marshal financial books and records on October 6, 2011 in accordance with Texas Local Government Code §115.002. The audit objectives were to provide reasonable assurance receipts were promptly accounted for and accurately recorded, and the internal controls were sufficient to protect County assets.

This review covered the period between January 1, 2011 and September 30, 2011. 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 did not identify any substantive reportable problems with the financial controls within the audit period. This review was not intended to be a comprehensive examination of every procedure, activity, or control. Accordingly, the results of this report should not be considered inclusive of all 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 November 15, 2011.

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