



# COLLIN COUNTY

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Date: February 29, 2012  
To: Mr. Ruben Delgado, Director of Engineering  
From: Jeff May, County Auditor   
Subject: Third and Fourth Quarters FY11 Audit Result – Final

Internal Audit began an examination of the Engineering financial books and records in accordance with Texas Local Government Code § 115.002, on November 22, 2011. The audit objectives were to provide reasonable assurance receipts were promptly accounted for, accurately recorded, and the internal controls were sufficient to protect County assets.

The quarterly review covered the time period from April 1, 2011 through September 30, 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. 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 the quarterly review. An exit conference was held with you on January 5, 2012.

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