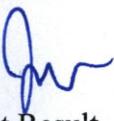




COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

Date: March 9, 2012
To: Mr. Greg Willis, District Attorney
From: Jeff May, County Auditor 
Subject: Fourth Quarter FY11 Audit Result – Final

Internal Audit began an examination of the District Attorney-Hot Check Division financial books and records on November 15, 2011 in accordance with Texas Local Government Code §115.002. The audit objectives were to provide reasonable assurance receipts were promptly accounted for, accurately recorded and properly disbursed, and the internal controls were sufficient to protect County assets.

This review covered the period between July 1, 2011 and September 30, 2011. The audit procedures included a cash count, a test of deposits and receipts, a verification of disbursements, 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 January 11, 2012.

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

Disbursements

Finding(s):

There was one check disbursed without any authorized signatures and processed by the bank.

Recommendation(s):

Under Collin County's Cash Over and Short Policy, Court Order No. 2003-960-11-24, "refunds or expenditures must be paid through the appropriate county bank account on a dual signature county generated check". All checks must be appropriately signed with authorized signatures before disbursement.

Response(s):

Agreed and just to make it clear, the unsigned check's payee was the merchant who received the original fraudulent check from the defendant. That merchant deposited our unsigned check and therefore has been made whole.