



COLLIN COUNTY

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Date: March 9, 2012
To: Caren Skipworth, Director of Information Technology
From: Jeff May, County Auditor 
Subject: Annual Handheld Inventory FY11 – Final

Internal Audit observed the annual handheld inventory conducted by your department on September 28, 2011. The audit objectives were to ensure county property is properly accounted for, accurately recorded, and adequately safeguarded.

The scope of the inventory review included a count of on-hand stock inventory and verifying, where appropriate, the assignment of the device. Inventory items include cellular phones, pagers, radios, wireless cards, and accessories.

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 the annual inventory review.

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

County Cellular Phones

Findings:

The County has one hundred forty-four cellular phones issued to employees or departments. Ninety percent of the forty-nine sampled cellular phone records were verified without any discrepancies. Five issued cellular phones did not have IMEI numbers and/or model/make numbers that agreed with Information Technology (IT) records.

Item	Phone #	Make	Model	IMEI	Finding
1	***-***-7142	Nokia	6010	352920027659476	Model/Make should be 6085h
2	***-***-7147	Nokia	2720	354831016596629	Model/Make should be 6085h
3	***-***-7065	Samsung	Rugby II	354080455437001	IMEI# should be 350180554350301
4	***-***-7119	LG	CU405	011503008429672	Model/Make should be Nokia
5	***-***-7135	LG	CU405	011503008427544	Model/Make should be Nokia 2810 and IMEI# should be 011803008427544

Recommendations:

All model/make numbers and IMEI numbers on cellular phones should be recorded correctly. IT should verify cellular phone information periodically to ensure the information is accurate.

Response:

1. Auditor's office is correct; Nokia 6085 has been verified with AT&T.
2. Auditor's office is correct; Nokia 6085 has been verified with AT&T.
3. Verification from AT&T Premier has IMEI 354018045543703; Make/Model Samsung Rugby II.
4. Verification from AT&T Premier has IMEI 354837012807589; Make/Model Nokia 6085.
5. Verification from AT&T Premier has IMEI 011503008427544; Make/Model couldn't be verified.

County Nextel Phones

Findings:

The County has one hundred forty Nextel phones issued to employees or departments. Ninety-six percent of the one hundred thirty-eight sampled Nextel phone records were verified without any discrepancies. Four issued Nextel phones did not have Direct Connect numbers that agreed with IT records.

Item	Phone #	Make	Model	Direct Connect	Finding
1	***-***-2009	Motorola	i576	143*93733*26	Direct Connect should be 143*93733*22
2	***-***-8632	Motorola	i730	143*93733*210	Direct Connect should be 246
3	***-***-9779	Motorola	i576S	143*93733*111	Direct Connect should be 154
4	***-***-3219	Motorola	i570	143*93733*117	Direct Connect should be 116 or 143(user provided both #s)

Recommendations:

All Direct Connect numbers and other information on Nextel phones should be recorded correctly. IT should verify Nextel phone information periodically to ensure the information is accurate.

Response:

1. Verified on Sprint.com direct connect number is 143*93733*26
2. Auditor office is correct direct connect number is 143*93733*246
3. Verified on Sprint.com direct connect number is 143*93733*111
4. Auditor office is correct 3219 is direct connect number 143*93733*116; 3220 is direct connect number 143*93733*117.

County Wireless Cards

Findings:

The County has one hundred eighty-nine wireless cards issued to employees or departments. Ninety-seven percent of the seventy sampled wireless card records were verified without any discrepancies. Two issued wireless cards did not have device model and/or device ID numbers that agreed with IT records.

Item	Phone #	Device Model	Device ID	Finding
1	***-***-9453	MIFI4510L	990000625049129	Device Model should be PC770 and Device ID should be 09112467771
2	***-***-9452	MIFI4510L	990000625058732	Device Model should be PC770 and Device ID should be 09112468535

Recommendations:

All device model and ID numbers on wireless cards should be recorded correctly. IT should verify wireless card information periodically to ensure the information is accurate.

Response:

Collin County had two spare MIFI's, Elections requested to use for October early voting. I had already activated the MIFI's for J. Lally. Lally had kept the two PC770 in her stock so we could move the phone numbers back once the election was over.

County Pagers

Findings:

The County has one hundred six pagers issued to employees or departments. Eighty-two percent of the fifty-one sampled pager records were verified without any discrepancies. Seven issued pagers did not have capcode numbers and/or phone numbers that agreed with IT records. There were two pagers not listed on IT records.

Item	Local Phone #	Metro Phone #	Capcode #	Finding
1	None provided	None provided	None provided	Local #***-***-1702/Metro #***-***-2769/Capcode #E1639126
2	None provided	None provided	None provided	Local #***-***-7829/Metro #***-***-7829/Capcode #E1590278
3	***-***-0365	***-***-7439	E1755642	Local # should be ***-***-7108
4	***-***-3986	***-***-2103	E1848142	Local # should be ***-***-3081
5	***-***-3985	***-***-1904	0892179	Capcode # should be 0892179V
6	***-***-8750	***-***-1215	E1889933	Capcode # should be E1491497
7	***-***-3183	***-***-0837	E0360478	Capcode # should be E1246936
8	***-***-3248	***-***-2201	E1093099	Capcode # should be E1422501
9	***-***-3420	***-***-1395	E1931692	Capcode # should be E1843055

Recommendations:

All capcode and phone numbers on pagers should be recorded correctly. IT should verify pager information periodically to ensure the information is accurate.

Response:

1. Facilities had not sent the pager changes to Information Technology. Changes were sent on 11/1/11 when the auditor requested information.
2. IT provided the Auditor's office with the information for capcode E1590278; Facilities had not contacted IT to let us know the employee name changed from G. Grimes to S. Powell. IT was notified on 11/7/11.
3. Confirmed on American Messaging website capcode E1755642 local number was provided correctly to the Auditor's office as ***-***-0365.
4. Confirmed on American Messaging website capcode E1848142 local number was provided correctly to the Auditor's office as ***-***-3986.
5. Confirmed on American Messaging website capcode 0892179 was provided correctly to the Auditor's office as 0892179.
6. Confirmed on American Messaging website capcode E1889933 was provided correctly to the Auditor's office as E1889933. Capcode E1491497 given by the Auditor's office is not an active pager.
7. Confirmed with IT Track-IT work order # 78865 on 8/22/11 of capcode E0360478. Also, user received another new pager on 1/6/12 with capcode E1727142. Capcode E1246936 given by the Auditor's office is not an active pager.
8. Confirmed on American Messaging website capcode E1093099 was provided correctly to the Auditor's office as E1093099. Capcode E1422501 given by the Auditor's office has been marked as lost and is not active.
9. Confirmed on American Messaging website capcode E1931692 was provided correctly to the Auditor's office as E1931692. Capcode E1843055 given by the Auditor's office is not an active pager.

Auditor's Response:

The results from the verification completed by IT should be provided to all departments with discrepancies. This will ensure the records maintained by IT agree with the records of the various departments.

Inventory

All on-hand stocked inventory was reviewed and verified without any discrepancies.

Payroll Deductions

All one hundred eighty-three payroll deductions were reviewed and verified without any discrepancies.