



COLLIN COUNTY

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Date: April 23, 2012
To: Mr. Paul Elkins, Constable, Precinct 1
From: Jeff May, County Auditor 
Subject: Third and Fourth Quarter FY11 Audit Result – Final

Internal Audit began an examination of Constable 1 financial books and records on January 10, 2012 in accordance with Texas Local Government Code §115.002. The audit objectives were to provide reasonable assurance receipts and disbursements 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 April 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 March 7, 2012.

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

Writ of Execution

Findings:

Ten case files were reviewed on “writs of execution” for order of sales. Four cancelled sales were identified where the commission was not calculated correctly. The discrepancies are identified below:

1. The execution of deed fee of \$55 was included in the calculation of commission on four cancelled sales.
2. Publishing cost was not included in the calculation of commission on two cancelled sales.

Constable's Commission on Cancelled Sales						
	Amount	5% of first \$ 5,000	2.5% of Remaining sum	Total commission	Actual collected	Over (Short)
Case 1	\$2,303.37	\$115.17	0.00	\$115.17	\$117.91	\$2.74
Case 2	\$5,994.54	\$250.00	\$24.86	\$274.86	\$267.41	(\$7.45)
Case 3	\$2,134.59	\$106.73	0.00	\$106.73	\$109.47	\$2.74
Case 4	\$3,176.16	\$158.81	\$1.00	\$159.81	\$156.27	(\$2.54)

Recommendation:

1. The fee for an execution of deed should not be included in the calculation of commission on a cancelled sale.
2. The sale of property was published and the publishing cost should be included in the calculation of commission.

Response:

I reviewed the audit report and went over the findings with staff. Some errors were made and we have had a briefing as to how those errors occurred. We will strive not to make those errors in the future.