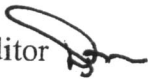




COLLIN COUNTY

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Date: April 22, 2009
To: Mr. Joe Barton, Constable, Precinct 2
From: Donald W. Cozad, County Auditor 
Subject: Third and Fourth Quarter FY08 & First Quarter FY09 Audit - Final

An entrance conference was conducted with you on February 17, 2009 to start an examination of the books and records for the third and fourth quarter of FY08 and the first quarter of FY09. The audit objectives were to confirm county property and cash receipts were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was April 1, 2008 through December 31, 2008. The audit procedures included a cash count; a review of deposits, disbursements, bank statements and bank reconciliations; reviewed tax and judgment sales; fee schedule verification; and fixed asset verification.

During the review, we identified certain practices and procedures that we believe could be enhanced to strengthen internal controls and increase efficiencies. The review was not intended to be a comprehensive examination of every procedure or activity. Accordingly, the findings and recommendations presented in this report should not be considered as all-inclusive of 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 February 26, 2009.

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

Cash Drawer

Finding:

A cash count was performed with no discrepancies identified.

Recommendation: None at this time

Response: None required

Bank Reconciliation

Findings:

We examined the General Account and reviewed bank reconciliations for the audit period from April, 2008 to December, 2008. The source documents were bank reconciliations, check register and bank statements. The check register was verified with the checkbooks and deposit slips. The December general ledger balance was verified and the \$755 book balance verified correct.

Recommendation: None at this time.

Response: None required.

Report Verification

Findings:

An audit of manual receipts, the fees that were charged and disbursements made during the audit period was performed. We verified the receipts and deposits with the bank statements and found 2 instances where receipts were delayed before being remitted to the Treasury.

Date Received	Total Checks	Total Cash	Date To Treasury	Delayed Days
05/23/08 (Friday)	\$150.00	\$0.00	05/29/08 (Thursday)	3
05/29/08 (Thursday)	\$55.00	\$0.00	06/02/08 (Monday)	1

Recommendation:

The County Auditor stipulates that all funds collected on one day should be deposited intact by the next business day. If a deposit is not made by the next business day, the reason should be documented and included in the backup for the deposit.

Response:

- Deposit for 5/23/08 was received in the Wylie office on Friday, 5/23/08. Monday, 5/26/08 was a county holiday. Money was sent to the Farmersville office on 5/27/08, received in Farmersville on 5/28/08 and deposited on 5/29/08.
- Deposit for 5/29/08 was received on 5/29/08; secretary was off on 5/30/08. Money was deposited on 6/2/08.

Asset Verification

Finding:

There were five (5) items assigned to the Constable 2 office that met the asset verification criteria established by Commissioners Court. There were four (4) assets over \$5000: three (3) cars (tag #41085, 43641 & 43715) and a Motorola Spectra Control Station (tag #27028); there was one desirable item, a 20" Color TV/VCR/DVD Combination (tag #39393). An audit of assets was performed, finding that:

- The Control Station #27028 was replaced at Constable 2.
- A fourth car was located at the Wylie office. The car (tag #43716) is loaned to Constable 2 for use by a reserve deputy.

Recommendation:

The asset verification was performed with purchasing inventory personnel and the items in question will be verified and corrected in inventory by this individual.

Response: None required