




COLLIN COUNTY

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Date: March 3, 2011
To: Kelley Stone, Homeland Security
From: Jeff May, County Auditor 
Subject: Fourth Quarter FY10 through January FY11 Fire Marshal Change of Office Audit Results – Final

Internal Audit personnel began an examination of books and records on January 26, 2011 for the County Auditor quarterly audit requirements and the change of office. The audit objectives were to confirm county property and receipts and disbursements were promptly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was July 1, 2010 through January 31, 2011. The scope of the audit entailed performing a cash count; a review of receipts and deposits; and a fixed asset verification of inventory items \$5,000 and over along with highly attractive items that includes satellite phones, video recorder/laser disk players, and/or portable data digital projections. The assets were verified in January prior to the departure of the Fire Marshal and again in February after the departure of the Fire Marshal.

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 or activity.

Your office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with Jason Lane on February 24, 2011.

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