




COLLIN COUNTY

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Date: March 3, 2011
To: Stacey Kemp, County Clerk
From: Jeff May, County Auditor 
Subject: Third and Fourth Quarters FY10 Audit Results – Final

Internal Audit personnel conducted an entrance conference with you on November 8, 2010 for the County Auditor quarterly audit requirements. 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 April 1, 2010 through September 30, 2010. The audit procedures included a cash count and a test of deposits, disbursements, bank reconciliations, fee schedules, case file dismissals, bail bonds, and prior audit issues.

During the review, we identified certain practices and procedures 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 January 25, 2011.

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

Report Verification

County Clerk at Law – Fees Verification:

Finding:

Judicial Fund Fee was not included in the following cases:

No.	Case #	Fee	Offense Date	Offense on or after
1	0018793909	15.00	9/18/2009	10/1/2007
2	0028168508	15.00	3/1/2008	10/1/2007

Recommendation:

For offense on or after 10/1/2007, Judicial Fund Fee should be charged for \$15.00 according to the Government Code 51.702 (b)

Response:

The Judicial Fund Fee stopped in 2003, HB 1945 with the 79th Legislature taking it out of GC 51.702 and was added back into the fee schedule with the 80th Legislature SB 600, GC 51.702. We missed the fee in 2007 and did not find out until 2009 when we were verifying fees for FY2010. October 1, 2010 after approval by the Commissioners Court, we added the Judicial Fund Fee into the offense codes. All of the cases filed before that did not get the fee unless the clerk added it manually to each individual case, which some were missed.