




COLLIN COUNTY

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Date: March 3, 2011
To: Mr. Chuck Presley Sr., Constable - Precinct 3
From: Jeff May, County Auditor 
Subject: Third and Fourth Quarter FY 2010 Audit Results – Final

An entrance conference was conducted with you on January 12, 2011 to start an examination of the books and records for the second and third quarters of FY 2010. The audit objectives were to confirm county property and receipts and disbursements were promptly accounted for, accurately recorded, properly safeguarded and disbursed.

The time period reviewed was April 1, 2010 through September 30, 2010. The audit procedures included a review of receipts, deposits, disbursements, bank statements and bank reconciliations and civil papers process, executions and warrants.

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 14, 2011.

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

Writs of Execution

Finding:

We reviewed Writs of Execution and found the calculations of commissions on sales were not correct in the following case and therefore, receipted money was short:

Constable's Commission With Sale						
Case Number	Amount per Judgment	10% of first \$ 5,000	5% of Remaining sum	Total commission	Actual collected	Over (Short)
380-219-09	\$ 9,364	\$ 500	\$ 218.20	\$ 718.20	\$ 694.75	(\$ 23.45)

Recommendation:

Constable's commission should be calculated by using the rates documented in the fee schedule approved by the Commissioner's Court and the calculation of commission should be documented in the case file.

Response:

The employee committed a computation error.