COLLIN COUNTY

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Date: March 26, 2012

To: Chuck Presley, Constable, Precinct 3

From: Jeff May, County Auditor

Subject: Third and Fourth Quarter FY11 Audit Results – Final

Internal Audit began an examination of the Constable 3 financial books and records on October 21, 2011 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 January 5, 2012.

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

Disbursements

Findings

The September 2011 ending balance on the Odyssey Financial Manager (OFM) check register is ($2,351.91). A review of the check register identified the following discrepancies:

Date	Amount	Note
08/04/11	(800.00)	Receipt #1056 not recorded on OFM deposit
09/15/11	(800.00)	Overpaid the county on check #1092
09/08/11	(800.00)	Receipt #1156 voided; original receipt #1056 on 08/03/11
09/15/11	(0.50)	Overpaid the county on check #1092
09/07/11	48.59	Prior period Tax Suit payment recorded under Fee Code TAXPR was not paid to the county for September
Difference	(2,351.91)	

Recommendations:

The following items should be completed to correct the discrepancies identified on the OFM check register.

- Ensure the un-exported $800 from receipt number 1056 is recorded into OFM
- Send an affidavit to the Auditor's Office requesting return of the $800 overpayment.
- Re-enter the receipt for $800 into OFM
- Send an affidavit to the Auditor's Office requesting return of the $0.50 overpayment
- Remit the $48.59 to the county

Note: Constable 3 personnel attended an OFM financial refresher course on November 11, 2011.

Response:

All recommendations have been implemented and corrected.