




COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

Date: February 29, 2012
To: Candy Blair, Healthcare Services Director
From: Jeff May, County Auditor 
Subject: Third and Fourth Quarter FY11 Audit Results - Final

Internal Audit began an examination of the Substance Abuse financial book and records on December 6, 2011 in accordance with Texas Local Government Code §115.002. The audit objectives were to provide reasonable assurance receipts were promptly accounted for and accurately recorded, and the internal controls were sufficient to protect County assets.

The 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 review of the fee schedule and an examination of other financial aspects of your office.

During the review, we did not identify any substantive reportable problems with the office's financial controls within the audit period. The review was not intended to be a comprehensive examination of every procedure or activity. Accordingly, the results of this report should not be considered inclusive of all 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 5, 2012.

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