


COLLIN COUNTY

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Date: June 15, 2012
To: Candy Blair, Healthcare Services Director
From: Jeff May, County Auditor 
Subject: Third & Fourth Quarters FY11 Audit Results – Final

An examination of the Healthcare Services financial books and records was conducted 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.

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

During the review, certain practices and procedures were identified that 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 all-inclusive of the areas where improvements may be needed.

Healthcare personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held on March 5, 2012.

Please feel free to contact this office with any questions.

Cash Receipts

Findings:

There were two (2) voided receipts that should have been re-entered on a new receipt according to the documentation on the voided receipt.

- a) Receipt #9992 in the amount of \$20 was written on May 19, 2011 and documented as void, due to the wrong amount. The replacement receipt was not identified.
- b) Receipt #12572 in the amount of \$30 was written on July 18, 2011 and documented as void, due to the incorrect tender type entered on the receipt. The replacement receipt was not identified.

Recommendations:

The Healthcare Office should identify the replacement receipt numbers and document the numbers on the corresponding voided receipts.

Response:

- a) The client came in for services; however, this person did not receive a service. Clerk voided the receipt and wrote a comment that it was the wrong amount; should have been \$14.00. Client shouldn't have been charged anything. There wouldn't have been a need to write a second receipt; since the client didn't owe anything. This was a clerical error. The front office staff received education on March 6 regarding the importance of correct documentation on voided receipts and noting the number of the second receipt if applicable.
- b) The client received services on 7/18/11. Clerk voided receipt #12572 and wrote a notation "Not cash, but a check". The front office staff received education on March 6 regarding the importance of correct documentation on voided receipts and noting the number of the second receipt if applicable.

Auditor's Response

Since the replacement receipt number cannot be identified and services were received on 7/18/11; the \$30.00 fee initiated from void receipt number 12572 should be replaced.