



OFFICE OF COURT ADMINISTRATION

DAVID SLAYTON
Administrative Director

July 7, 2014

The Honorable Keith Self
County Judge
Collin County
2300 Bloomdale Rd., Ste. 4192
McKinney, Texas 75071

Re: Compliance with Title 1, Texas Administrative Code §175.3

Dear Judge Self:

This is to inform you that the Collection Improvement Program Audit department (CIP Audit) of the Office of Court Administration (OCA) will be conducting a compliance engagement of Collin County (County). This compliance engagement will be conducted in accordance with Title 1, Section §175.5 of the Texas Administrative Code under the authority granted to the OCA in Article 103.0033 of the Code of Criminal Procedure, as amended by the 82nd Legislature. Our compliance engagement will be conducted in accordance with standards for an agreed-upon procedures engagement as defined in the attestation standards established by the American Institute of Certified Public Accountants (AICPA).

Amanda Price will perform this compliance engagement.

Part of the engagement process is to gather relevant information in order to gain an understanding of the County's processes. Please complete the enclosed Survey and submit it along with the information requested in Attachment B of this letter before the close of business on July 22, 2014. We prefer that you email this information to Amanda Price at amanda.price@txcourts.gov in electronic format, preferably in a spreadsheet or database.

Once we complete the planning stage of the compliance engagement, we will also contact you with more details regarding the auditor's visit for the entrance conference and field work. We will provide you an engagement letter outlining the objectives, scope, methodology, and timing of the engagement.

Judge Self
July 7, 2014

The OCA has developed an expectation memo, enclosed as Attachment A, to document what the County can expect from the OCA, and what the OCA expects from the County. Should you have any questions or concerns, or need to discuss any issues before the formal entrance conference, feel free to contact me at (512) 936-1898 or Amanda Price at (512) 463-8113.

Sincerely,



Greg Magness, CIA, CGAP
Audit Manager, CIP Audit Department

Enclosures

cc: Ms. Andrea S. Thompson, District Clerk
Ms. Stacey Kemp, County Clerk
The Honorable Paul Raleeh, Justice of the Peace, Precinct 1
The Honorable Terry L. Douglas, Justice of the Peace, Precinct 2
The Honorable Chuck Ruckel, Justice of the Peace, Precinct 3-1
The Honorable John Payton, Justice of the Peace, Precinct 3-2
The Honorable Mike Yarbrough, Justice of the Peace, Precinct 4
Mr. Jeff May, County Auditor
Ms. Amber Kincheloe, Collections Program Coordinator, District Clerk
Ms. Julie Gonzales, Collections Program Coordinator, County Clerk
Ms. Shannon Williams, Court Administrator, Justice of the Peace, Precinct 1
Ms. Darla Boone, Court Administrator, Justice of the Peace, Precinct 2
Ms. Misty Beaty, Court Administrator, Justice of the Peace, Precinct 3-1
Ms. Brenda Terrell, Court Administrator, Justice of the Peace, Precinct 3-2
Ms. Betty Wolff, Court Administrator, Justice of the Peace, Precinct 4
Mr. David Slayton, Administrative Director
Ms. Mary Cowherd, Deputy Director
Ms. Glenna Bowman, CPA, Chief Financial Officer
Mr. Jim Lehman, Manager, Collection Improvement Program
Ms. Cynthia Montes, Regional Collection Specialist

ATTACHMENT A

Expectations between the OCA's CIP Audit Department and Collin County

Introduction

This memo shall establish what the County can expect from the OCA and what the OCA expects from the County during the time the engagement is performed.

The OCA's Commitment to Collin County

The OCA is committed to the highest level of professional standards. Therefore, the OCA will be professional, objective, fact-based, non-partisan, fair, and balanced in its approach to this engagement.

The OCA will:

- Brief the County on the status of the engagement;
- Provide notice of findings and recommendations to the County prior to issuing its final report for the engagement; and
- Include the County's comments on findings, conclusions, and recommendations in its final report.

The OCA performs its compliance engagements in accordance with standards for an agreed-upon procedure engagement as defined by the American Institute of Certified Public Accountants (AICPA) Attestation Standards.

OCA's Authority

Article 103.0033(j), Code of Criminal Procedure and Title 1, §175.5 of the Texas Administrative Code (TAC) require the OCA to periodically audit counties and municipalities to verify information reported to the OCA under Article 103.0033(i), Code of Criminal Procedure and 1 TAC §173.3(b) and confirm compliance with the requirements of the model collection program developed under Article 103.0033, Code of Criminal Procedure and the components described in 1 TAC §175.3(b) and (c).

Access to Collin County's Information

The OCA must have unrestricted access to records for the engagement period, including dockets, case files, payment records, and other records deemed necessary to complete its engagement. In addition, we need a collections/court staff person who is knowledgeable about the software and/or the documentation procedures used by the program/court to be available for questions. We ask that this person be available to walk us through some cases in our sample using the

software and/or documentation to show us how you document the elements we will be reviewing to determine the County's compliance with 1 TAC §173.3 (b) and (c).

Communication between the OCA and Collin County

The OCA is committed to maintaining constructive and continuing communication with the County and will provide status updates of the engagement.

Communication may include the following (not necessarily in this order):

- At the beginning of the engagement, the OCA will provide the County with a notification letter, an attached request for information, and a program survey.
- The OCA will work with management of the County, or its designee, to make arrangements for work space, telephones, computer access, security badges, and parking (if necessary) prior to the initial on-site visit.
- The OCA will provide the County with an engagement letter informing the entity of the planned compliance engagement, its scope and objective(s), how the engagement will be conducted, and the reporting process. The OCA will address the engagement letter to Mr. Jeff May, County Auditor, Collin County.
- The OCA will hold an entrance conference with officials of the County on the first day of fieldwork to discuss (1) understanding of the services to be performed; (2) level of assurance; (3) each party's responsibilities; and (4) the fieldwork and reporting processes.
- During the course of the engagement, the OCA will discuss potential issues or findings with relevant staff and supervisors of the County. The County will be given the opportunity to provide additional documentation or supporting materials to address the potential issues or findings.
- On the last day of fieldwork, an exit conference will be held to review the identified issues discovered while performing the engagement.
- The OCA will request that management of the County sign a Management Representation Letter. The Management Representation Letter must be placed on the County's letterhead and dated the last day of fieldwork. This letter clarifies the roles of the OCA auditors and management, and confirms management has provided the auditors with all relevant and complete data.

Draft Report and Collin County's Comments

The OCA will discuss the preliminary findings and recommendations with the County during the engagement. At the conclusion of fieldwork, the OCA will send a draft report for management's review of the issues reported. Management will be given two weeks to respond to the preliminary findings and recommendations found in the draft report.

After responses are received, the auditor will include the responses in the final report verbatim, and distribute the report to the required parties.