



**Compliance Audit Report**  
**JUSTICE OF THE PEACE – PRECINCT 3-1**  
**OCTOBER 1, 2018 – DECEMBER 31, 2018**  
**Status: Final**

**For action:**  
Chuck Ruckel

Justice of the Peace 3-1

**For information:**  
Linda Riggs

County Auditor



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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June 7, 2019

Judge Chuck Ruckel  
Justice of the Peace - Precinct 3-1  
920 E. Park Blvd. Suite 220  
Plano, Texas 75074

In accordance with Local Government Code 114.043 and 115.002(b), a First Quarter 2019 Cash Count and Monthly Reporting Compliance Audit of the Justice of the Peace - Precinct 3-1 department was conducted. The following procedures were performed:

- Counted all funds on hand and verified with the amount on the Cash Till Report.
- Counted the change fund and verified the amount with the General Ledger balance.
- Reviewed checks for endorsement and proper date.
- Reviewed the procedures for safeguarding the funds collected.
- Verified that monthly reports were submitted to the Auditor's office by the 15<sup>th</sup> calendar day of each month.

Refer to the Compliance Audit Report Summary for the results of the audit.

The time and assistance provided by the Justice of the Peace and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor



## Collin County Auditor

### Compliance Audit Report Summary

**Auditee:** Justice of the Peace 3-1

**Audit Period:** First Quarter FY19

#### Cash Count

**Yes**      **No**

A. Checks and Money Orders restrictively endorsed.

**Comments:**

B. Total amount counted matches total amount on Till Report.

**Comments:**

C. Cash drawer change fund count agrees with General Ledger.

**Comments:**

D. Cash, checks and receipts kept in a secured place.

**Comments:**

**Recommendation:** Not Applicable

**Response:** Not Applicable

#### Monthly Reports

**Yes**      **No**

A. Submitted by the 15th calendar day of the subsequent month.

**Comments:** October, November and December 2018 bank reconciliations for both bank accounts have not been submitted.

**Recommendation:** Complete and submit monthly bank reconciliations for October, November and December 2018. All bank reconciliations should be submitted by the 15<sup>th</sup> of the subsequent month.

**Response:** All reconciliations caught up by March and timely after that.