

Honorable Chris Hill
Collin County Judge
2100 Bloomdale Rd, McKinney, TX 75071

Dear Sir:

It has come to my attention that my response to the Final Audit Report for October 1, 2016 – September 30, 2017 appeared to be unacceptable and unprofessional in the opinion of you and some other members of the Commissioners Court. It is the purpose of this letter to:

- a) extend my apologies to all who so felt,
- b) explain the meaning of my response and the context in which it was offered, and to
- c) explain the difficulties which gave rise to the findings of the audit.

a) I sincerely regret that the response that “We will do our best” was found to be anything other than our sincere pledge to solve this problem. I said that to Mr. Jeff May and asked him if he had any suggestions as to how I should reword such a response. He began to express a possible response, but interrupted himself by saying that that might be too lengthy. After a short pause, I said I knew of no better response.

b) At that time, I was unaware of the response of a commissioner about the matter at a previous meeting. I take full responsibility for that oversight. Had I realized that it had already been received in such a light, I would have certainly changed the wording. I would like to remind all concerned that there has not been an accounting irregularity in our court since I have been the Justice of the Peace in Precinct 2, and for that matter not during the 24 years of my predecessor. All monies have been properly accounted for in that 28 year period, a record that all our Justice Courts might aspire to.

The problem brought to light in this particular audit was not unusual. For a variety of reasons, some of which I shall describe, the tardiness of reconciliation of the records has existed for years and **attached** are copies of audit reports which confirm that. You will please note the responses to these audit reports are substantially the same as the one given to this last one. No concerns were ever raised concerning those responses. The findings were not taken lightly then, nor were they taken lightly in this last report.

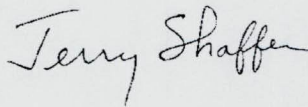
c) The difficulties of solving the recurring tardiness in reconciling the reports has been relatively intractable. Let me describe them. Our Court Administrator, Darla Boone has been preparing these reports since at least the year 2000 (perhaps earlier) when she was serving in Judge Terry Douglas’ court. During her tenure, not a penny has been lost to the County, and every account reconciliation has been perfect. Now, some have been reconciled late, and this was because Mrs. Boone would refuse to concede defeat. In fact, at this very moment she is behind on getting the most recent report

turned in because there is an imbalance of \$1.00, the cause of which she has not been able to find. Her efforts have been nothing short of heroic.

Since 2015, our Audit Reports have noted their lateness on multiple occasions. I have attached copies of a couple of them. Since all monies were accounted for on them, and no major issue was noted, I obtained the impression that having everything balance was more important than the actual date on which they were submitted. I apologize for my misunderstanding. In the future we will submit our report on or before the 15th of the month in which they are due. We have had discussions with both Jeff May and Bill Bilyeu concerning the matter. They were kind enough to offer help from the Auditor's office when needed.

Thank you for your patience.

Sincerely,

A handwritten signature in cursive script that reads "Jerry Shaffer". The signature is written in dark ink and is positioned above the printed name.

Judge Jerry Shaffer
Precinct 2, Collin County