



**Compliance Audit Report**  
**CONSTABLE 4**  
**OCTOBER 1, 2018 – DECEMBER 31, 2018**  
**Status: Final**

**For action:**

Joseph Wright

Constable – Precinct 4

**For information:**

Linda Riggs

County Auditor



## COLLIN COUNTY

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

May 17, 2019

Joseph Wright  
Constable - Precinct 4  
8585 John Wesley Drive, #100  
Frisco, Texas 75034

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 Constable - Precinct 4 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 Constable and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor



## Collin County Auditor

### Compliance Audit Report Summary

Auditee: Constable 4

Audit Period: First Quarter FY19

#### Cash Count

Yes

No

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- A. Checks and Money Orders restrictively endorsed.

**Comments:** Three checks were received 3 to 5 days prior to cash count and were not receipted nor deposited. Also one receipted check was not restrictively endorsed when received.

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

**Comments:**

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

**Comments:**

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

**Comments:**

**Recommendation:** All checks should be restrictively endorsed, receipted and deposited by the next business day.

**Response:** The cash handling policy has been reviewed and will be strictly adhered to. The report also noted one check not endorsed with our "PAY TO THE ORDER OF" endorsement. We have rectified this by purchasing a separate endorsement stamp for each clerk desk.

#### Monthly Reports

Yes

No

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

**Comments:**

**Recommendation:** Not Applicable

**Response:** Not Applicable