



Compliance Audit Report
JUSTICE OF THE PEACE - PRECINCT 2
OCTOBER 1, 2018 – DECEMBER 31, 2018
Status: Final

For action:
Jerry Shaffer

Justice of the Peace Precinct 2

For information:
Linda Riggs

County Auditor



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 17, 2019

Judge Jerry Shaffer
Justice of the Peace – Precinct -2
406A Raymond St.
Farmersville, Texas 75442

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 -2 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 15th 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 2

Audit Period: First Quarter FY19

Cash Count

Yes

No

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A. Checks and Money Orders restrictively endorsed.

Comments:

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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: Not Applicable

Response: Not Applicable

Monthly Reports

Yes

No

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

Comments: October 2018 bank reconciliations were submitted late on 12/5/18. December 2018 bank reconciliations for both accounts have not been submitted.

Recommendation: Complete and submit monthly bank reconciliations for December 2018. All bank reconciliations should be submitted by the 15th of the subsequent month.

Response: All bank reconciliations for this audit have been completed. I'm sorry for the delay I was trying to get the statement to balance. At this time I understand that I'm to enter my statements by the 15th of the month even if I can't get them to balance.

Auditor's Response: The reconciliation for all accounts should be reconciled on a monthly basis. All reconciling items entered onto the bank reconciliation should have backup and be valid identifiable offset amounts necessary to bring the book balance and bank balance into agreement.