



**Compliance Audit Report
JUSTICE OF THE PEACE - PRECINCT 2
JANUARY 1, 2019 – MARCH 31, 2019
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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October 22, 2019

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

In accordance with Local Government Code 114.043 and 115.002(b), a Second 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: JP2

Audit Period: Second 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 counted 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: January 2019 General account bank reconciliation was submitted late on 3/1/19 and January 2019 Escrow account bank reconciliation was submitted late on 2/28/19.

Recommendation: All bank reconciliations should be submitted by the 15th of the subsequent month.

Response: As said in my last 2 audits that were completed this year (October 2016-September 2017 and October 2017-September 2018) this issue has been addressed and I understand that my bank statements are to be in by the 15th of each month even if I can't balance them. I will reach out to the auditors if I need help. So as of February 2019 all my bank statements have been completed by the 15th of each month. Again I'm sorry for any delay.