



Compliance Audit Report
JUSTICE OF THE PEACE - PRECINCT 3-1
JANUARY 1, 2019 – MARCH 31, 2019
Status: Final

For action:

Chuck Ruckel

Justice of the Peace Precinct 3-1

For information:

Linda Riggs

County Auditor



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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October 22, 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 Second 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 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 3-1

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 count agrees with General Ledger.

Comments: This office does not have a change fund

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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, February and March 2019 bank reconciliations for both accounts were submitted late on 3/6/19, 3/18/19 and 5/7/19.

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

Response: Previously discussed in a prior audit and all reconciliations have been resolved and are up to date.