



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 21, 2020

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 Third and Fourth 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: Third & Fourth Quarters 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: N/A

Response: N/A

Monthly Reports

Yes No

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

Comments: August 2019 General and Escrow account bank reconciliations were submitted late on 9/18/19.

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

Response: Late reports were due to staff shortage.