



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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May 29, 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 First Quarter 2020 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 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 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: First Quarter FY2020**

#### Cash Count

**Yes**      **No**

A. Checks and Money Orders restrictively endorsed.

**Comments:**

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

**Comments:**

C. Cash drawer change fund counted agrees with General Ledger.

**Comments:**

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

**Comments:**

**Recommendation: N/A**

**Response: N/A**

#### Monthly Reports

**Yes**      **No**

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

**Comments:** October 2019 General and Escrow bank reconciliations were submitted late on 12/11/19 and 12/17/19.

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

**Response:** Late due to no Court Admin. at that time. Staffing changes were taking place.