



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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August 21, 2020

Judge Mike Missildine
Justice of the Peace – Precinct 3-2
920 E. Park Blvd., Suite 210
Plano, Texas 75074

In accordance with Local Government code 114.043 and 115.002(b), a Second Quarter 2020 Cash Count and Monthly Reporting Compliance Audit of the Justice of the Peace – Precinct 3-2 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 3-2

Audit Period: Second Quarter FY2020

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: The change fund balance counted was \$87. The authorized change fund balance was \$100. This left a change fund shortage of \$13.

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

Comments:

Recommendation:

The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

Response:

A cash count of the petty cash drawer for Justice Court 3-2 was conducted on or around June 8th, 2020. A shortage of \$13.00 was revealed during the cash count. I was out of the office at the time of the cash count and was notified of the incident by my Court Administrator, Leesa Lane. Only two people in our office have access to the safe and cash drawer, Leesa Lane and Roxana Pantoja; however, I was advised that on occasion, the safe has remain unlocked when she or Roxana are in the office due to service issues with the armored car service.

My response to the incident:

Security of money is a critical issue within any office, as it is in Justice Court 3-2. It has been my understanding that this drawer has rarely ever been used to make change and that anyone who pays in cash must pay in exact change. The box remains in the safe, unused. That being said, I have verbally admonished both employees for the lack of security regarding the safe and the petty cash drawer. I have also instituted two more policies that became effective immediately after the incident.

Safe Policy - The safe will remain locked when not in use by authorized staff members.
Petty Cash Policy - Petty cash will be counted and logged at the end of each week before the close of business by either the Court Administrator or the Lead Clerk.
I have also placed a request with the Auditor's Office to have the petty cash box removed since we do not need it in the office.

Monthly Reports

Yes No

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

Comments:

Recommendation: N/A

Response: N/A