



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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April 16, 2021

Sammy Knapp  
Constable – Precinct 3  
920 E. Park Blvd., Suite 230  
Plano, Texas 75074

In accordance with Local Government code 114.043 and 115.002(b), a First Quarter 2021 Cash Count and Monthly Reporting Compliance Audit of the Constable – Precinct 3 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.

Based upon the procedures performed, there were no reportable items.

The time and assistance provided by the Constable and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee: Constable 3**

**Audit Period: First Quarter FY2021**

#### Cash Count

**Yes**      **No**

A. Office is following the check endorsement policy..

**Comments:**

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

**Comments:**

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

**Comments:** This office does not have a change fund.

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

**Comments:** Manual Receipt books could not be verified due to the Administrative Secretary's absence.

**Recommendation: N/A**

**Response: N/A**

#### Monthly Reports

**Yes**      **No**

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

**Comments:**

**Recommendation: N/A**

**Response: N/A**