



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
2300 Bloomdale Road • Suite 3100  
McKinney, Texas 75071  
(972) 548-4731 • Metro (972) 424-1460  
Fax (972) 548-4696

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April 16, 2021

Judge Mike Missildine  
Justice of the Peace – Precinct 3  
920 E. Park Blvd., Suite 210  
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 Justice of the Peace – 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.

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

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee: Justice of the Peace 3-1**

**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 did not have a change fund.

    

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:** JP 3-1 office's last operational day was 12/31/2020. The December 2020 bank reconciliation was completed by the Auditor's office.

**Recommendation: N/A**

**Response: N/A**



**Collin County Auditor**  
**Compliance Audit Report Summary**

<b>Auditee: Justice of the Peace 3-2</b>
<b>Audit Period: First Quarter FY2021</b>

**Cash Count**

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	A. Office is following the check endorsement policy. <b>Comments:</b> Nineteen checks were received prior to cash count and were not receipted, endorsed nor deposited.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	B. Total amount counted matches total amount on Till Report. <b>Comments:</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. Cash drawer change fund counted agrees with General Ledger. <b>Comments:</b> This office does not have a change fund.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks and receipts kept in a secured place. <b>Comments:</b>

<b>Recommendation:</b> All checks should be restrictively endorsed, receipted and deposited immediately.
<b>Response:</b> The checks were handled in compliance with this offices cash handling policies and procedures. The checks identified were safeguarded by being properly secured in the safe after being received late in the day the previous day. Due to the late receipt of the filings, they were to be processed the following day. There were no checks that had been receipted for payment that were not properly endorsed.

**Monthly Reports**

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Submitted by the 15th calendar day of the subsequent month. <b>Comments:</b>

<b>Recommendation:</b> N/A
<b>Response:</b> N/A