



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

June 7, 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 Second 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 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

Audit Period: Second Quarter FY2021

Cash Count

Yes

No

A. Office is following the check endorsement policy.

Comments: Three checks were received prior to cash count and were not receipted, endorsed nor deposited.

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:

Recommendation: All checks should be restrictively endorsed, receipted, and deposited immediately.

Response: The court was waiting to verify and make sure checks could be applied.

Monthly Reports

Yes

No

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

Comments:

Recommendation: N/A

Response: N/A