



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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October 13, 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 Third 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



## Collin County Auditor

### Compliance Audit Report Summary

**Auditee: Justice of the Peace 3**

**Audit Period: Third 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:** One cash drawer counted was \$1.00 over the total received.

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:** Any cash box that is over should be supported by an explanation and any existing documentation.

**Response:** The \$1 overage was due to cash payment being placed in the drop box outside after hours. The clerk was in the process of recording the transaction at the time of the cash count.

#### Monthly Reports

Yes No

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

**Comments:** June 2021 bank reconciliation was submitted late on 7/16/2021.

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

**Response:** Our office was having technology issues.