



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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August 15, 2022

Judge Paul Raleeh
Justice of the Peace – Precinct 1
2300 Bloomdale Road, Suite 1164
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Second Quarter 2022 Cash Count and Monthly Reporting Compliance Audit of the Justice of the Peace – Precinct 1 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 1

Audit Period: Second Quarter FY2022

Cash Count

Yes No

A. Office is following the check endorsement policy.

Comments:

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

Comments: There was one cash drawer counted that was \$10 over the total received.

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

Comments: The change drawer balance counted was \$290. The authorized changed drawer balance was \$300. This left a change fund shortage of \$10.

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

Comments:

Recommendation: All money received should be receipted and accounted for correctly. The total change fund amount should reflect the Commissioners Court approved and documented change fund balance.

Response: My investigation revealed that \$10 less was put into one bank bag and another bank bag had \$10 too much. It was an innocent mistake that was easily corrected. The Court further found that its own internal policy about handling money was not followed correctly. At the beginning of each day, all employees are to count their money bags. Had that been done, the error would have been noticed and corrected before the opening of the office.

Monthly Reports

Yes No

A. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: N/A

Response: N/A