



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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September 5, 2022

Joseph Wright
Constable – Precinct 4
8585 John Wesley Drive, #100
Frisco, Texas 75034

In accordance with Local Government code 114.043 and 115.002(b), a Third Quarter 2022 Cash Count and Monthly Reporting Compliance Audit of the Constable – Precinct 4 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 Constable and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Constable 4

Audit Period: Third 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: One check was received prior to cash count and was not 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: All checks should be restrictively endorsed, receipted and deposited immediately.

Response: On occasion, we extend courtesies to people who are keeping in communication with us and trying to get paperwork served. As courtesy to the plaintiff, the Legal Clerk kept the check in the safe vs. mailing it back to the plaintiff. The plaintiff indicated the new paperwork was on its way from the Denton County Court. Therefore, by not mailing the check back to the plaintiff, the Legal Clerk was saving Collin County and the plaintiff time and money. The corrected document arrived in our office on the 22nd. They were receipted and the paper was assigned to a serving deputy that day.

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