



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

December 12, 2022

Matthew Carpenter
Constable – Precinct 1
2300 Bloomdale Road, Suite 1136
McKinney, Texas 75071

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

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Constable 1
Audit Period: Fourth Quarter FY2022

Cash Count

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | A. Office is following the check endorsement policy.
Comments: Two checks were received prior to cash count and were not receipted, endorsed nor deposited. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | B. Total amount counted matches total amount on Till Report.
Comments: There was \$225 not receipted nor deposited in the safe. There were no till reports available for the un-receipted funds in the safe. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | C. Cash drawer change fund counted agrees with General Ledger.
Comments: 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.
Comments: |

Recommendation: All checks should be restrictively endorsed, receipted and deposited and all money received should be receipted and accounted for immediately. An alternate employee should be trained to make deposits in the absence of the Administrative Secretary.

Response: We are currently under change of office. Unfortunately, we do not have full time clerks or admin assistants due to the turnover. We have two temporary employees that do not have access for cash or checks that come in. Our prior Admin is now with IT. She is still coming in periodically each week until the new Constable comes in to process cash and checks. The auditors happened to come in before she could process the items.

Monthly Reports

- | Yes | No | |
|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month.
Comments: |

Recommendation: N/A
Response: N/A