



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 27, 2023

Sammy Knapp
Constable – Precinct 3
920 E. Park Blvd., Suite 230
Plano, Texas 75074

In accordance with Local Government code 114.043 and 115.002(b), a First Quarter 2023 Cash Count and Monthly Reporting Compliance Audit of the Constable – 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 the contents of the vault.
- 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 3

Audit Period: First Quarter FY2023

Cash Count

Yes No

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A. Office is following the check endorsement policy.

Comments:

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

Comments:

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

Comments:

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

Comments:

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E. Contents of the vault were verified.

Comments: There was \$2.56 that was not part of the change fund and a gold necklace being held in the vault.

Recommendation: All official confiscated items and monies should be placed in the secured evidence room and not be intermingled with county funds.

Response: From: Reginald Green <rgreen@co.collin.tx.us>

Sent: Thursday, January 26, 2023 2:08 PM

Subject: RE: First Quarter Compliance Audit

Both are placed into evidence

Thanks,

Chief Deputy. R. Green

Monthly Reports

Yes

No

X

A.

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

Comments:

Recommendation: N/A

Response: N/A