



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

February 27, 2023

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 First Quarter 2023 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 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 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: 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: At the time of the audit, Internal Audit was unable to perform a walkthrough observation of the office's daily operations.

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E. The content of the vault were verified.

Comments: The JP1 office did not allow the auditors to view the contents of the safe.

Recommendation: As part of the compliance audit process, it is best practice to conduct a walkthrough and observe the office's daily operations to ensure the County offices are in compliance with Collin County's Cash Handling policy and that the taxpayer's funds are protected and accounted for. The Compliance Audit process is to verify all areas where cash is kept and to ensure all funds are accurately receipted.

Response: From: Judge Paul Raleeh <praleeh@co.collin.tx.us>

Sent: Monday, January 23, 2023 2:03 PM

To: Britini Koons <bkoons@co.collin.tx.us>

Cc: Dominique Jackson <dnjackson@co.collin.tx.us>; Chris Palmer <cpalmer@co.collin.tx.us>

Subject: RE: First Quarter FY2023 Compliance Response

No Money Discrepancies – No State Law Violations – No Policy Violations

PMR

Monthly Reports

Yes

No

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A.

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

Comments:

Recommendation: N/A

Response: N/A