



# COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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February 27, 2023

Judge Mary Skinner  
Justice of the Peace – Precinct 2  
1025 S. State Highway 78  
Lavon, TX 75166

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 2 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 15<sup>th</sup> calendar day of each month.

Based upon the procedures performed, there were no reportable items.

The time and assistance provided by the Justice of the Peace and staff is greatly appreciated.

Sincerely,

Linda Riggs  
County Auditor

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee: Justice of the Peace 2**

**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:**

**Recommendation: N/A**

**Response: N/A**

#### 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**