



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 27, 2023

Judge Mike Missildine
Justice of the Peace – Precinct 3
920 E. Park Blvd., Suite 210
Plano, Texas 75074

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 Justice of the Peace – 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 that monthly reports were submitted to the Auditor's office by the 15th 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



**Collin County Auditor
Compliance Audit Report Summary**

Auditee: Justice of Peace 3

Audit Period: Fourth Quarter FY2022

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: This office does not have a change fund.

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

Comments:

Recommendation: Linda Riggs, County Auditor, met with JP 3 and agreed upon processes and procedures for future compliance audits.

Response:

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