



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 22, 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 Second 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 safe.
- 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: Second Quarter FY2023

Cash Count

Yes No

- | | | |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A. The office is following the check endorsement policy. |
| | | Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | B. The total amount counted matches the total amount on Till Report. |
| | | Comments: |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | C. The cash drawer change fund counted agrees with General Ledger. |
| | | Comments: |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | D. Cash, checks, and receipts are kept in a secure place. |
| | | Comments: At the time of the audit, Internal Audit was unable to perform a walkthrough observation of the office's daily operations. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | E. The contents of the safe 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 received.

Response: From: Judge Paul Raleeh
Sent: Monday, May 1, 2023 12:17 PM
Subject: Re: Second Quarter FY2023 Compliance Audit Response

No missing money - no policy or laws violated. Pleased as to the outcome.

Message sent from an encrypted device only accessible by Judge Paul Raleeh

Monthly Reports

Yes No

- | | | |
|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A. Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month. |
| | | Comments: |

Recommendation: N/A

Response: N/A