

Robert D. Cone
Collin County Auditor



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June 2, 2025

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

Judge Missildine:

In accordance with Local Government code 114.043 and 115.002(b), a Second Quarter 2025 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 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,

A handwritten signature in blue ink, appearing to read "R. Cone", is written over a horizontal line.

Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Justice of the Peace 3

Audit Period: Second Quarter FY2025

Cash Count

Yes No

☒☐

A. The office is following the check endorsement policy.

Comments:

☒☐

B. The total amount counted matches the total amount on Till Report.

Comments:

☒☐

C. The 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 are kept in a secure place.

Comments:

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E. The contents of the safe were verified.

Comments: The safe was unlocked and not secured behind closed doors, with two deposit bags inside.

Recommendation: All cash must be protected immediately and properly secured by keeping safes locked when unattended.

Response: From: Mike Missildine mmissildine@co.collin.tx.us

Sent: Tuesday, April 22, 2025 2:26 PM

Subject: RE: Q2FY25 Cash Count Exit Meeting Follow-Up - JP3

[REDACTED],

Thank you for the clarification. Below is my response.

Thank you for the recommendation regarding the safe. I will review our internal cash handling policy to ensure that we are in compliance with relevant and applicable statute and any and all written county court orders and policies.

Regards,

Mike Missildine PhD

2/15/2023

Monthly Reports

Yes

No

X

A.

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

Comments:

Recommendation: N/A

Response: N/A