

**Robert D. Cone**  
Collin County Auditor



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September 8, 2025

Dwayne Kurtz  
Constable – Precinct 2  
1025 S. State Highway 78  
Lavon, TX 75166

Constable Kurtz:

In accordance with Local Government code 114.043 and 115.002(b), a Third Quarter 2025 Cash Count and Monthly Reporting Compliance Audit of the Constable – 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 safe was securely locked and reviewed its contents.
- Verified that monthly reports were submitted to the Auditor's office by the 15<sup>th</sup> 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 Constable 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: Constable 2**

**Audit Period: Third Quarter FY2025**

**Cash Count**

**Yes      No**

☒ X

☐

A. The office is following the check endorsement policy.

**Comments:**

☒ X

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

**Comments:**

☒ X

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C. The cash drawer change fund counted agrees with General Ledger.

**Comments:** This office does not have a change fund.

☒ X

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D. Cash, checks, and receipts are kept in a secure place.

**Comments:**

☒ X

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E. The contents of the safe were verified.

**Comments:**

**Recommendation: N/A**

**Response: N/A**

**Monthly Reports**

**Yes      No**

☐

☒ X

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

**Comments:** May 2025 bank reconciliation was submitted late on 6/20/25.

**Recommendation:** All bank reconciliations should be submitted by the 15<sup>th</sup> calendar day of the subsequent month.

**Response:** From: Dwayne Kurtz <[dkurtz@co.collin.tx.us](mailto:dkurtz@co.collin.tx.us)>

Sent: Friday, July 18, 2025 4:30 PM

Subject: RE: Constable 2 - 3rd Quarter Compliance Audit

Thank you for the call yesterday and providing information regarding conciliation of bank deposits. Notes were added for the reason why it was late. I understand now that the Auditors Office is needed to be notified if circumstances prevent this from happening.

This office will continue to be accurate on monthly reports and any help will be appreciated.

Respectfully,

Dwayne Kurtz