

Robert D. Cone
Collin County Auditor



Office of the Collin County Auditor
2300 Bloomdale Road, Suite 3100
McKinney, TX 75071

Kristine Malone
First Assistant County Auditor

Phone: (972) 548-4731
Fax: (972) 548-4696

September 8, 2025

Steven Asher
Constable – Precinct 4
8585 John Wesley Drive, #100
Frisco, Texas 75034

Constable Asher:

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 4 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 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 Constable and staff is greatly appreciated.

Sincerely,

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

Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Constable 4

Audit Period: Third Quarter FY2025

Cash Count

Yes

No

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A. The office is following the check endorsement policy.

Comments:

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

Comments:

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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: One check was received prior to the cash count and was not receipted or deposited.

Recommendation: All checks should be receipted, restrictively endorsed, and deposited immediately. An alternate employee should be trained to assist with receipting funds in the absence of the Administrative Secretary.

Response: From: Crystal Mikeman

Sent: Wednesday, July 16, 2025 12:14 PM

Subject: RE: Constable 4 - Compliance Audit Follow-Up Q3 FY2025

Good afternoon [Redacted],

Due to the complexity involved in the intake and disbursement of funds related to Writs of Execution and Orders of Sale, Constable Asher has designated this responsibility exclusively to the Admin Secretary. On July 7, 2025, our office received Check #4591 in the amount of \$49,955.54 while the Admin. Secretary was out of the office. The check was endorsed for deposit only and securely held in the office safe until the Admin Secretary returned to work on July 9, 2025. Upon their return, the funds were subsequently applied to the Civil Serve System.

Thank you,

Kind Regards,
Crystal Mikeman

Administrative Secretary

Constable Steve Asher

Collin County Constable PCT 4

2/15/2023

Monthly Reports

Yes

No

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A.

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

Comments:**Recommendation:** N/A**Response:** N/A