

**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

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 Third 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 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 Justice of the Peace and staff is greatly appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Cone", followed by a long horizontal flourish.

Robert D. Cone  
Collin County Auditor



**Collin County Auditor**  
**Compliance Audit Report Summary**

**Auditee: Justice of the Peace 3**

**Audit Period: Third Quarter FY2025**

**Cash Count**

**Yes**

**No**

☐☒

A. The office is following the check endorsement policy.

**Comments:** Two checks were received prior to the cash count that were not receipted, restrictively endorsed or deposited.

☐☒

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

**Comments:** At the time of the audit, Internal Audit was unable to verify two drawers due to the office not providing adequate reports.

☒☐

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

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

☒☐

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

**Comments:**

☒☐

E. The contents of the safe were verified.

**Comments:**

**Recommendation:** All checks should be receipted, restrictively endorsed, and deposited immediately. Additionally, accurate reports should be provided to ensure funds are accounted for correctly.

**Response:** From: Leesa Lane

Sent: Monday, July 21, 2025 12:19 PM

Subject: RE: Exit Conference for Compliance Audit

Hi [REDACTED], please see our response below.

1) a.) One of the checks was left in our outside drop box and made payable to a Plaintiff (incorrectly). The Defendant made arrangements to come and pick it up that Friday. Since it was not made out payable to JP 3, there was no way to receipt, endorse, or deposit the funds.

b.) One of the checks was made payable to the County Clerk's Office. Since it was not made out payable to JP 3, there was no way to receipt, endorse, or deposit the funds.

2) Internal Audit was provided with everything needed to conduct a cash count successfully as well as clear documentation of ALL receipts from the time of collection that are maintained to the time of deposit.

Judge Missildine would also like to schedule a meeting with Mr. Cone to discuss our current processes and procedures. Please let me know the best way to obtain his availability.

Regards,  
Leesa Lane  
Court Administrator  
Justice Court Pct. 3

2/15/2023

**Monthly Reports****Yes****No**☒

A.

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

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