

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

December 15, 2025

Judge Paul Raleeh
Justice of the Peace - Precinct 1
2300 Bloomdale Road, Suite 1164
McKinney, Texas 75071

Judge Raleeh:

In accordance with Local Government code 114.043 and 115.002(b), a Fourth Quarter 2025 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 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 Justice of the Peace and staff is greatly appreciated.

Sincerely,



Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Justice of the Peace 1
Audit Period: Fourth 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:
- D. Cash, checks, and receipts are kept in a secure place.
Comments:
- E. The safe was securely locked and its contents were verified.
Comments:

Recommendation: N/A
Response: N/A

Monthly Reports

Yes No

- A. Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month.
Comments: July 2025 bank reconciliation for the General account was submitted late on 9/4/2025.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month.

Response: From: Ashley Gidney-Bingham aaron@co.collin.tx.us
Sent: Monday, October 13, 2025 3:48 PM
Subject: RE: Q4FY25 Compliance Audit Follow-Up

Good Afternoon,

The July 2025 bank reconciliation was submitted late due to issues encountered with Defendant Access chase report required to complete the reconciliation. The Court Administrator worked closely with the Functional Analyst to resolve the problem, as the report was not generating correctly.

On August 11th, the Functional Analyst submitted a request to Tyler Technologies to create a ticket and investigate the error within the Chase report. The Court Administrator continued to work with the FA and Tyler Technologies through September 4th, when the necessary report was finally obtained to complete the July reconciliation.

On August 27th, [REDACTED] with the Auditor's Office reached out regarding the missing reconciliation, and was updated at that time about the Chase report error and the pending resolution with Tyler Technologies.

All documentation and a detailed timeline of events have been included with the July 2025 reconciliation report for your review.

Please let me know if any additional information or clarification is needed.

Thank you,

Ashley Gidney-Bingham
Court Administrator