

Robert D. Cone
Collin County Auditor



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December 15, 2025

Judge Vincent Venegoni
Justice of the Peace - Precinct 4
8585 John Wesley Drive, #130
Frisco, Texas 75034

Judge Venegoni:

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 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 Justice of the Peace and staff is greatly appreciated.

Sincerely,

A handwritten signature in blue ink, appearing to read "Robert D. 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 4

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: September 2025 bank reconciliations for the General and Escrow accounts have not been submitted.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month. The missing bank reconciliations should be completed and submitted immediately.

Response: From: Judge Vincent Venegoni
Sent: Tuesday, October 28, 2025 2:26 PM
Subject: RE: Response for Q4 FY2025 Compliance Audit

The court's monthly financial statement for FY25 – ending September 30, 2025 were not submitted by the deadline of October 15, 2025 due to a staffing transition. The delay was due to a pending clarification of internal role authority for reconciliation and certification tasks completed by the Court Administrator.

Due to this staffing transition that was directed at the county level and took effect on October 1, 2025, JP4 was temporarily reduced in its reconciliation capacity. We are focused on restoring these timely submissions moving forward.

Thank you,

Judge Vincent J. Venegoni Jr.
Justice of the Peace Pct. 4
Collin County Texas

8/12/2025