

**Robert D. Cone**  
Collin County Auditor



**Office of the Collin County Auditor**  
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December 15, 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 Fourth 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 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 "Robert D. Cone".

Robert D. Cone  
Collin County Auditor

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Collin County Auditor  
Compliance Audit Report Summary

Auditee: Constable 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: This office does not have a change fund.

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

Comments: Constable 4 had one clerk leave their workstation unattended with their cash drawer unlocked.

E. The safe was securely locked and its contents were verified.

Comments:

**Recommendation:** Drawers should be locked and secured when unattended.

**Response:** From: Crystal Mikeman

Sent: Wednesday, October 15, 2025 11:41 AM

Subject: RE: Constable 4 - Compliance Audit Follow-Up Q4 FY2025

Audit Dept.,

Checks are stored in desk drawers within our badge-access-only office. However, it was recently observed that one of the drawers containing checks was not locked. Moving forward, our office will implement a standard practice of ensuring that all drawers containing checks are securely locked at all times to prevent unauthorized access.

Kind Regards,

Crystal Mikeman

Administrative Secretary

Constable Steve Asher

Collin County Constable PCT 4

**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