



Compliance Audit Report
SHERIFF
OCTOBER 1, 2018 – DECEMBER 31, 2018
Status: Final

For action:

James Skinner

Sheriff

For information:

Linda Riggs

County Auditor



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Ste. # 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

June 20, 2019

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a First Quarter 2019 Cash Count and Monthly Reporting Compliance Audit of the Sheriff 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 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 Sheriff and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor

Compliance Audit Report Summary

Auditee: Sheriff

Audit Period: First Quarter FY19

Cash Count

Yes

No

A. Checks and Money Orders restrictively endorsed.

Comments:

B. Total amount counted matches total amount on Till Report.

Comments:

C. Cash drawer change fund counted agrees with General Ledger.

Comments:

D. Cash, checks and receipts kept in a secured place.

Comments:

Recommendation: Not Applicable

Response: Not Applicable

Monthly Reports

Yes

No

A. Submitted by the 15th calendar day of the subsequent month.

Comments: General bank account reconciliations for November & December 2018 were submitted 12/18/18 and 1/18/19. Also Jail Case Coordinator and Inmate Commissary reconciliations for October were submitted 11/16/18.

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

Response: In order to ensure that all General, Jail Case Coordinator and Inmate Commissary Accounts are reconciled on time, an internal deadline of the 10th of each month. In addition, Alarm Permit payments/checks will be processed every week instead of once a month.