



**Comprehensive Audit Report
SHERIFF'S COMMISSARY ACCOUNT
October 1, 2017 – SEPTEMBER 30, 2018
Status: Final**

For action:

James Skinner

Sheriff

For information:

Linda Riggs

County Auditor

Audit Report
SHERIFF'S OFFICE – COMMISSARY ACCOUNT
October 1, 2017 – SEPTEMBER 30, 2018
Report Summary

An examination of the Sheriff's Commissary Account was conducted in accordance with Texas Local Government Code Chapter 351, Section 351.0415(d) and Government Code 511.016.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- Commissary proceeds are used as statutorily outlined
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was October 1, 2017 through September 30, 2018.

The results of the testing of the controls and transactions did not disclose any instances of non-compliance within the scope of the audit. However, the audit was not intended to provide absolute assurance there are no procedures, activities, or controls that could be strengthened. The objective was to provide reasonable assurance County assets are safeguarded and appropriately managed.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Sheriff was held on September 17, 2019 to discuss this report.

The time and assistance provided by the Sheriff and the staff during this engagement is greatly appreciated.