



**Compliance Audit Report  
SHERIFF'S OFFICE  
JANUARY 1, 2019 – MARCH 31, 2019  
Status: Final**

**For action:**

James Skinner

Sheriff

**For information:**

Linda Riggs

County Auditor



## COLLIN COUNTY

OFFICE OF COUNTY AUDITOR  
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October 22, 2019

James Skinner  
Sheriff  
4300 Community Ave.  
McKinney, Texas 75071

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

Sincerely,

Linda Riggs  
County Auditor

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## Collin County Auditor

### Compliance Audit Report Summary

**Auditee:** Sheriff

**Audit Period:** Second Quarter FY19

#### Cash Count

**Yes**      **No**

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A. Checks and Money Orders restrictively endorsed.

**Comments:**

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

**Comments:**

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

**Comments:**

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

**Comments:**

**Recommendation:** Not Applicable

**Response:** Not Applicable

#### Monthly Reports

**Yes**      **No**

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

**Comments:** General account reconciliation was not received for February 2019 until 3/20/19 and for March 2019 until 4/17/19. Previous issue addressed during 1<sup>st</sup> Quarter FY19 Compliance audit which was exited 2/25/19.

**Recommendation:** All bank reconciliations should be submitted by the 15<sup>th</sup> of the subsequent month.

**Response:** In order to ensure that the General Account is reconciled on time, we have placed an internal monthly deadline to have all bank reconciliations submitted by the 10th. The responsible Administrative Secretary has also added monthly calendar deadline reminders.