



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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February 21, 2020

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Third and Fourth 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 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: Third & Fourth Quarters 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: During the cash count it was noted that there were unsecured checks that were not receipted or deposited.

Recommendation: All checks should be properly secured until they are receipted and deposited. All money should be promptly deposited into the bank.

Response: A plan of action to address the issue concerning alarm permit checks was already being discussed prior to the cash count. This function is being reassigned and ultimately our goal is to go to a cash free system where all payments are made online or through a kiosk.

Monthly Reports

Yes

No

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

Comments:

Recommendation: N/A

Response: N/A