



COLLIN COUNTY

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

June 7, 2021

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Second Quarter 2021 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: Second Quarter FY2021

Cash Count

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	A. Office is following the check endorsement policy. Comments: Six checks were received prior to cash count and were not endorsed.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	B. Total amount counted matches total amount on Till Report. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. Cash drawer change fund counted agrees with General Ledger. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks and receipts kept in a secured place. Comments:

Recommendation: All checks should be restrictively endorsed, receipted and deposited immediately.
Response: Going forward, the bonds officers will make sure the checks are properly endorsed.

Monthly Reports

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Submitted by the 15th calendar day of the subsequent month. Comments:

Recommendation: N/A
Response: N/A