



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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March 21, 2022

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a First Quarter 2022 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: First Quarter FY2022

Cash Count	
Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
A. Office is following the check endorsement policy.	
Comments:	
<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: N/A	
Response: N/A	

Monthly Reports	
Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
A. Submitted by the 15th calendar day of the subsequent month.	
Comments: JCC September 2021 bank reconciliation was submitted late on 11/8/2021.	
Recommendation: All bank reconciliations should be submitted by the 15 th calendar day of the subsequent month.	
Response: The Jail Case Coordinator's Financials for September 2021 were completed and signed October 15 th , 2021 by the secretary. October 11 th was the first day for the Jail Case Coordinator prior to the Jail Academy. On October 22 nd , the secretary received emails from the Auditor's Office informing them that the bank reconciliation had not been submitted. The email chain was the forwarded to the Jail Case Coordinator with no direction. The Jail Case Coordinator then informed the Auditor's Office they did not	

have access to the shared drive to scan the documents in. The Jail Case Coordinator was then granted access to the drive October 27th and On November 4th, sent an email to the Auditor's Office explaining they were still learning the responsibilities of the new position and needed clarification. The bank reconciliation was then submitted on November 8th and an email was sent to the Auditor's Office informing them of the submission.