



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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September 5, 2022

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Third 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 Office

Audit Period: Third Quarter FY2022

Cash Count

Yes **No**

A. Office is following the check endorsement policy.

Comments:

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

Comments:

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

Comments:

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

Comments:

Recommendation: N/A

Response: N/A

Monthly Reports

Yes **No**

A. Signed by appropriate official and submitted by the 15th calendar day of the subsequent month.

Comments: Commissary's April 2022 bank reconciliation was submitted late on 5/18/22.

Recommendation: All bank reconciliations should be submitted by the 15th calendar day of the subsequent month.

Response: In April 2022 the Services Administrative Secretary prepared the bank reconciliation for review by the Service Commander. The reconciliation was completed prior to the due date within Collin County standards. However, the scanning and submitting to the Auditor's Office was not completed within Collin County standards. The Services Commander is aware of completed reconciliation and submission

standards. The Administrative Secretary who was a part of this audit is no longer with the Sheriff's Office and further information on this process for accuracy is not necessary. Moving forward, the Collin County Sheriff's Office Services Administrative Secretary and Services Commander will complete the reconciliation and scanning/submitting prior to the standard. The entire process is to be complete for the standard to be met and will be moving forward.