



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 20, 2024

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

In accordance with Local Government Code 114.043 and 115.002(b), a Second Quarter 2024 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 the contents of the safe.
- 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 FY2024

Cash Count

Yes

No

A. The office is following the check endorsement policy.

Comments:

B. The total amount counted matches the total amount on Till Report.

Comments:

C. The cash drawer change fund counted agrees with General Ledger.

Comments:

D. Cash, checks, and receipts are kept in a secure place.

Comments:

E. The contents of the safe were verified.

Comments: At the time of the audit, Internal Audit was unable to perform the quarterly compliance safe verification for the Sheriff Special Operations location due to the clerk in attendance was unable to open the safe.

Recommendation: An alternate employee should be trained to allow access to the contents of the safe during quarterly compliance cash audits.

Response: From: Marie Chacon <mchacon@co.collin.tx.us>

Sent: Wednesday, April 17, 2024 3:32 PM

Subject: RE: Sheriff Cash Audit Exit

Good afternoon,

Our Special Operations team having access to the safe was out in the field during the audit. We are in the process of purchasing a new safe to which I will also have access. I have also provided my cell phone in case no one is available during audits.

Thank you,

Marie Chacon, Budget Technician

Monthly Reports

Yes

No

A.

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

Comments:

Recommendation: N/A

Response: N/A