COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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November 18, 2024

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

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

Linda Riggs
County Auditor

Collin County Auditor

Compliance Audit Report Summary

Auditee: Sheriff

Audit Period: Fourth Quarter FY2024

Cash Count

Yes	No		
X		A.	The office is following the check endorsement policy. **Comments:**
X		B.	The total amount counted matches the total amount on Till Report. **Comments:**
X		C.	The cash drawer change fund counted agrees with General Ledger. **Comments:**
X		D.	Cash, checks, and receipts are kept in a secure place. **Comments:**
	X	E.	The contents of the safe were verified. **Comments:** There was $3 that was not part of the change fund being held in the safe.

Recommendation: All funds held in the safe should be receipted and deposited immediately.

Response: From: Shannon Poe <spoe@co.collin.tx.us>
Sent: Thursday, October 17, 2024 4:35 PM
Subject: RE: SO Q4 Cash Count Exit Follow-Up

[REDACTED]/[REDACTED],

During our Q4 Cash Count Exit Meeting today, you mentioned Records had $3.00 cash in the safe that nobody knew about. I was able to speak with Records Supervisor [REDACTED] and it has since been receipted.

Going forward I asked her to have her staff to check the safe towards the end of each day to make sure no money was received without being receipted.

Thank you!

Shannon Poe, Budget Tech
Administration
Collin County Sheriff's Office

Monthly Reports

Yes	No		
X		A.	Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: N/A

Response: N/A