

Robert D. Cone
Collin County Auditor



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September 8, 2025

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

Sheriff Skinner:

In accordance with Local Government code 114.043 and 115.002(b), a Third Quarter 2025 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 safe was securely locked and reviewed its contents.
- 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,

A handwritten signature in blue ink, appearing to read "R. D. Cone", is written over a horizontal line.

Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Sheriff Office

Audit Period: Third Quarter FY2025

Cash Count

Yes

No

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A. The office is following the check endorsement policy.

Comments:

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

Comments:

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

Comments:

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

Comments:

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E. The contents of the safe were verified.

Comments: Twenty-nine checks were received prior to cash count and were not receipted, restrictively endorsed or deposited. One of the safes was unlocked and not behind secured doors, allowing anyone in the office access at any time.

Recommendation: All checks received should be receipted, restrictively endorsed and deposited immediately. The Compliance Audit process is to verify all areas where cash is kept and to ensure all funds are protected. Additionally, all cash must be protected immediately and properly secured by keeping safes locked when unattended.

Response: From: Shannon Poe

Sent: Tuesday, July 22, 2025 11:07 AM

Subject: RE: Sheriff's Office - Exit Meeting for 3rd Qtr. FY2025

Good Morning,

JCC - safe contained checks that were not receipted or deposited

The person who deposits these was out of the office. I have informed the Lieutenant the back up needs to make sure this is completed timely.

Records – Safe was open

The Records/Warrants supervisor was contacted and advised to keep the safe closed when not actively in use.

Thank you!

Shannon Poe, Budget Tech
Administration

2/15/2023

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