

Robert D. Cone
Collin County Auditor



Office of the Collin County Auditor
2300 Bloomdale Road, Suite 3100
McKinney, TX 75071

Kristine Malone
First Assistant County Auditor

Phone: (972) 548-4731
Fax: (972) 548-4696

December 15, 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 Fourth 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.

Based upon the procedures performed, there were no reportable items.

The time and assistance provided by the Sheriff and staff is greatly appreciated.

Sincerely,

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

Robert D. Cone
Collin County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Sheriff
Audit Period: Fourth Quarter FY2025

Cash Count

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. The office is following the check endorsement policy. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	B. The total amount counted matches the total amount on Till Report. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	C. The cash drawer change fund counted agrees with General Ledger. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Cash, checks, and receipts are kept in a secure place. Comments:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	E. The safe was securely locked and its contents were verified. Comments:

Recommendation: N/A
Response: N/A

Monthly Reports

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month. Comments:

Recommendation: N/A
Response: N/A