

Robert D. Cone
Collin County Auditor



Office of the Collin County Auditor
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March 9, 2026

James Skinner
Sheriff
4300 Community Ave.
McKinney, Texas 75071

Sheriff Skinner:

In accordance with Local Government code 114.043 and 115.002(b), a First Quarter 2026 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 or behind secured doors restricted from public access, 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. Cone", is written over a horizontal line.

Robert D. Cone
Collin County Auditor



**Collin County Auditor
Compliance Audit Report Summary**

| |
|---|
| Auditee: Sheriff |
| Audit Period: First Quarter FY2026 |

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 type="checkbox"/> | <input checked="" type="checkbox"/> | E. The safe was securely locked or behind secured doors restricted from public access. The contents of the safe were verified. Comments: A \$60.00 money order was received 11/28/2025 prior to the cash count that was not receipted, restrictively endorse, or deposited. |

Recommendation: Unidentified funds should be researched, receipted, restrictively endorsed, deposited, and submitted to the Auditor's Office in a timely manner.

Response: From: Shannon Poe <spoe@co.collin.tx.us>
Sent: Wednesday, January 14, 2026 3:14 PM
Subject: RE: Sheriff's Office - Exit Meeting for 1st Qtr. FY2026

Good Afternoon,

Any funds not able to be identified in a timely manner, will be turned over to the Treasury Office.

Thank you!

Shannon Poe, Budget Tech

Administration

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