



# COLLIN COUNTY

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Date: July 6, 2009  
To: Sharon Rowe, Election Administrator  
From: Donald W. Cozad, County Auditor   
Subject: Third, Fourth Quarters FY08 & First Quarter FY09 Audit Results – Final

Internal Audit personnel began an examination of books and records on February 3, 2009 for the County Auditor's quarterly audit requirements. The audit objectives were to ensure county property and cash receipts were properly accounted for, accurately recorded, safeguarded and disbursed properly.

The time period reviewed was April 1, 2008 through December 31, 2008. The scope of the audit entailed performing a cash count; a review of contracts, deposits and related documents; Chapter 19-Voter Registration Funds; fee schedule and Election workers payroll verification; and an asset verification.

During the review, we identified certain practices and procedures, which we believe could be enhanced to strengthen internal controls and increase efficiencies. The review was not intended to be a comprehensive examination of every procedure or activity. Accordingly, the findings and recommendations presented in this report should not be considered as all-inclusive of areas where improvements may be needed.

Elections office personnel were extremely helpful and courteous in assisting with the quarterly review. An exit conference was held with you on June 5, 2009.

Please feel free to contact us with any questions or desired assistance.

### **Receipt/Deposit Verification**

All receipts are manual and the daily receipts matched with the weekly deposits prepared by the Treasury. Daily collections balanced to receipts and were hand carried to Treasury weekly or when the amount of collections equals or exceeds \$100.

### **Findings:**

As identified in the previous audit, some documents were not in the Election folders. A majority of the folders had the same information in them, establishing a pattern as to what should be included in the folder. Some folders did not include the following documents:

1. Documents showing that the election had been cancelled and record of the \$75 cancellation fee being paid.
2. Financial information showing when monies had been received.
  - a. Some copies of payments were not being forwarded from the Treasury Office.
3. No financial analysis showing under payment of funds and request for payment.
4. One incident of not having a copy of the notice sent to the County Judge and County Auditor of a proposed election.

### **Recommendations:**

There should be some consistency as to what is included in the folders. A check-off list should be included in each election folder listing all documents that are required to be included in the folder. The check-off list could also include a timeline for financial review so that the financial information can be completed in a timely matter. Other information may be included in the folder, but the required items must be included.

There should be a financial worksheet in each folder showing the estimated payments, payments made and due dates. Having this information on one document will help organize the payments that have been received and what is still owed or needs to be refunded. An excel spreadsheet combining all election financial information would also be beneficial.

### **Response:**

We will implement the use of checklists to aid in the audit of multiple elections held on the same election date.

This is to provide additional information in regards to Finding #4. The City of Melissa did not hold a municipal election in May 2008. Thus, there were no signed contracts to forward to the County Judge or the County Auditor. There was a Local Option Election held in the City of Melissa that was ordered by Commissioner's Court for the May 2008 election date. There was a Court Order that governed the conduct of this election rather than a contract.