



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
2300 Bloomdale Road • Suite 3100
McKinney, Texas 75071
(972) 548-4731 • Metro (972) 424-1460
Fax (972) 548-4696

Date: April 23, 2012
To: Sharon Rowe, Elections Administrator
From: Jeff May, County Auditor 
Subject: Third and Fourth Quarter FY11 Audit Result – Final

Internal Audit began an examination of the Elections Office financial books and records on December 6, 2011 in accordance with Texas Local Government Code §115.002. The audit objectives were to provide reasonable assurance receipts were promptly accounted for, accurately recorded and properly disbursed, and the internal controls were sufficient to protect County assets.

This review covered the period between April 1, 2011 and September 30, 2011. The audit procedures included a cash count, a test of deposits and receipts, a review of the fee schedule and an examination of other financial aspects of your office.

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

Your office personnel were extremely helpful and courteous in assisting with this review. An exit conference was held with you on March 29, 2012.

Please feel free to contact us with any questions you may have.

Cash Receipts

Finding:

We verified the Treasury receipts with the actual costs of the election and found more money was collected from Princeton ISD than the actual costs. Elections overbilled and Princeton ISD overpaid \$330.02. The money was not refunded as of January 6, 2012.

Recommendation:

The overpaid money should be refunded to Princeton ISD. Money receipted should be verified with actual costs and should be reviewed to identify any errors.

Response:

Processed on January 9, 2012

Contracts

Findings:

We verified the General Election Contracts between Collin County and the entities requesting an election. According to the contract, the entity requesting the election to be held on May 14, 2011 should pay the Contracting Officer 90% of the estimated costs prior to Friday, April 8, 2011. Out of ten contracts reviewed we found the following three entities did not pay the 90% of the estimated costs prior to the due date:

Entity	Estimated Cost	Initial Payment Due Date	Initial Payment Received date	Days Late
Prosper ISD	\$ 4,738.00	4/8/2011	8/16/2011	130
City of McKinney	\$ 19,340.34	4/8/2011	4/18/2011	10
City of Lucas	\$ 994.28	4/8/2011	5/16/2011	38

Recommendations:

As the contract states, 90% of the estimated costs of the election should be received prior to or on the due date. Elections office should verify the deposit remittance with the Treasury to ensure timeliness.

Response:

We will follow recommendations.

FYI – We have no authority to enforce the deposit from the jurisdiction, we are required by law to move forward with election services.