



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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January 29, 2021

Bruce Sherbet
Elections Administrator
2010 Redbud Blvd., Suite 102
McKinney, Texas 75069

In accordance with Local Government Code 114.043 and 115.002(b), a Fourth Quarter 2020 Cash Count and Monthly Reporting Compliance Audit of the Elections 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 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 Elections Administrator and staff is greatly appreciated.

Sincerely,

Linda Riggs
County Auditor



Collin County Auditor
Compliance Audit Report Summary

Auditee: Elections
Audit Period: Fourth Quarter FY2020

Cash Count	
Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
A. Office is following the check endorsement policy.	
Comments:	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
B. Total amount counted matches total amount on Till Report.	
Comments:	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
C. Cash drawer change fund counted agrees with General Ledger.	
Comments:	
<input checked="" type="checkbox"/>	<input type="checkbox"/>
D. Cash, checks and receipts kept in a secured place.	
Comments:	
Recommendation: N/A	
Response: N/A	

Monthly Reports	
Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
A. Submitted by the 15th calendar day of the subsequent month.	
Comments: July 2020 bank reconciliation was submitted late on 9/9/2020.	
Recommendation: All bank reconciliations should be submitted by the 15 th calendar day of the subsequent month.	
Response: I was about to do my bank reconciliation for the month of August, and it looks like I never submitted a reconciliation for July. Honestly, August was such a blur with a Special Election getting ordered on top of this Presidential Election etc., I don't even remember receiving a bank statement in the interoffice mail.	