



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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January 3, 2022

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 2021 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.

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

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 FY2021

Cash Count

Yes **No**

A. Office is following the check endorsement policy.

Comments:

B. Total amount counted matches total amount on Till Report.

Comments:

C. Cash drawer change fund counted agrees with General Ledger.

Comments: This office does not have a change fund.

D. Cash, checks and receipts kept in a secured place.

Comments:

Recommendation: N/A

Response: N/A

Monthly Reports

Yes **No**

A. Submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: N/A

Response: N/A