



**Comprehensive Audit Report
ELECTIONS
OCTOBER 1, 2019 - SEPTEMBER 30, 2020
Status: Final**

For action:
Bruce Sherbet

Elections Administrator

For information:
Linda Riggs
Kristine Malone

County Auditor
First Assistant Auditor

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Report Summary

As part of the 2020 Comprehensive Audit Plan, an audit of the Elections was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was October 1, 2019 through September 30, 2020.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Elections Administrator was held on Tuesday, June 28, 2022 to discuss this report.

The time and assistance provided by the Elections Administrator and the staff during this engagement is greatly appreciated.

Observations and Recommendations

Observation	Recommendation	Management Response
FINDING NUMBER: 204		
<p><u>Condition:</u> During the audit period, Princeton and the City of Weston's <i>Actual Cost</i> charge sheets for the November 5, 2019 election could not be located.</p> <p><u>Effect:</u> The Elections office provided services that could not be verified. The estimated costs could not be compared to the actual costs to determine if the correct payment was collected or if any refund was due.</p> <p><u>Cause:</u> The FY2020 election contracts and files could not be located at the Elections Department.</p> <p><u>Criteria:</u> All elections contract records should be properly maintained in order to correctly account for actual costs.</p>	<p><u>A. Transaction Required:</u> Further research should be completed to locate contract documents in order to accurately determine and assess costs.</p> <p><u>B. Internal Control Change:</u> The Elections Department should create procedures for maintaining all election contracts and documents concerning services provided and costs associated.</p>	<p><u>A. Response:</u> The November 2019 election contracts for the cities of Princeton and Weston were the responsibility of the Deputy Elections Administrator. The administrator during that period retired after the November 2019 election. The current Deputy Elections Administrator assumed the position in January 2020. We were unable to locate the original actual cost sheets that were previously prepared but we were able to determine and verify that Collin County has recouped the true cost of election services relating to the Princeton and Weston elections.</p> <p><u>B. Response:</u> The current Deputy Elections Administrator has completely modernized and revamped the election contracting processes and additional safeguards have been put in place to prevent future occurrences of this type.</p>