



**Change of Office Audit Report
DISTRICT CLERK
OCTOBER 1, 2022 - DECEMBER 31, 2022
Status: Final**

For action:

Michael Gould District Clerk

For information:

Linda Riggs
Kristine Malone

County Auditor
First Assistant Auditor

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Report Summary

As part of the 2023 Change of Office Audit Plan, an audit of the District Clerk was conducted in accordance with Texas Local Government Code §601.001.

The overall objective of the audit was to provide assurance that financial instruments and internal controls are in place before the transition to the officer's successor to ensure:

- All financial activity is current and accurately reflected.
- All assets and financial instruments are accounted for.
- 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, 2022, through December 31, 2022.

The results of the control and transaction testing did not identify any specific or significant instances of non-compliance within the scope of our 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 District Clerk was held on May 2, 2023, to discuss this report.

The time and assistance the District Clerk and the staff provided during this engagement are greatly appreciated.