



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR
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May 22, 2023

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 Second Quarter 2023 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 the contents of the safe.
- 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: Second Quarter FY2023

Cash Count

Yes

No

A. The office is following the check endorsement policy.

Comments:

B. The total amount counted matches the total amount on Till Report.

Comments:

C. The cash drawer change fund counted agrees with General Ledger.

Comments: This office does not have a change fund.

D. Cash, checks, and receipts are kept in a secure place.

Comments:

E. The contents of the safe were verified.

Comments: There was \$0.02 being held in the office's cash box.

Recommendation: All money received should be receipted and accounted for immediately. All overages should be documented and submitted to the County Treasurer.

Response: From: Cheryl Gorena

Sent: Monday, April 24, 2023 10:49 AM

Subject: RE: Receipt for .02

It was an extra .02 that someone left on the counter when they purchased a voter list and paid cash. It wasn't noticed until after the receipt had been written and the person had left, so the clerk working the front desk just put it in our money box. The clerk only gave me the amount of cash that the receipt had been written for, and the extra .02 was found in the box when [REDACTED] came to do our cash audit.

Cheryl Gorena
Office Administrator
Collin County Elections

Monthly Reports

Yes

No

A. Signed by the appropriate official and submitted by the 15th calendar day of the subsequent month.

Comments:

Recommendation: N/A

Response: N/A