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Heider Garcia
Elections Administrator
Dallas, Texas

RE: FINAL AUDIT REPORT Elections - FY2024

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period of October 1, 2023, through September 30, 2024.

The objectives of the engagement were to determine whether:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

A review of the Elections Department for fiscal year 2024 revealed election escrow contracts are not being closed within the 180-business day contractual obligation period. Additionally, entities were overcharged \$52,402 for equipment rentals.

We appreciate the cooperation of the department and the staff during our review. If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

Timothy J. Hicks

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ISSUED: 4/8/2025
RELEASED: APRIL 24, 2025

REPORTABLE FINDINGS

ISS.25-Election-42-01 Equipment Rental Fees:

A review of equipment rental fees during fiscal year 2024 revealed the distribution form does not reflect the Commissioners Court approved Equipment and Services Price List for the large and small election carts. This resulted in overcharging entities \$52,402.

Suggested Actions

- Review Request for Payment and Election Warehouse Equipment and Supply Distribution forms to ensure fees assessed are in compliance with existing Court Order 2021-0184.
- Submit a new fee schedule to Commissioners Court for any fee changes that need to be assessed.

Management Action Plan

No management action plan was received.

ISS.25-Election-42-02 Election Escrow Contracts:

A review of fiscal year 2024 election contracts revealed election escrows are not being closed within the 180-business day contractual obligation period.

Suggested Actions

- Periodically, follow-up with the Secretary of State and other entities to ensure balances owed to Dallas County are paid timely.
- Close accounts within the contractually agreed upon period after the election date.

Management Action Plan

No management action plan was received.

cc: Darryl Martin, Commissioners Court Administration