Timothy J. Hicks, CPA
Dallas County Auditor

500 Elm Street
Suite 4200
Dallas, TX 75202

Tel: (214) 653-6472
Fax: (214) 653-6440

Paul Adams
Election Administrator
Dallas, Texas

RE: FINAL AUDIT REPORT **Elections Fixed Assets Review FY2025**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2024, through September 30, 2025.

The objectives of the engagement were to:

1. Ensure all funds were accounted for at the time of the unannounced cash count.
2. Review controls over safeguarding of assets

Overall Results

A review of the Elections Department for fiscal year 2025 revealed 21 property items with a combined purchase price totaling $6,217,163 could not be physically located and 15 property items with a combined purchase price totaling $8,290,890 could not be verified. Additionally, supporting documentation for the disposal of these items was not provided. **The inventory review findings are related to the previous administration; the new Elections Administrator started October 1, 2025.**

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, CPA

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ISSUED: 11/19/2025
RELEASED: DECEMBER 16, 2025

REPORTABLE FINDINGS

ISS.25-Elections-42.02-01 Property - Inventory Review:

An inspection of the 72 property items listed on the Fixed Asset Report totaling $38,295,436 for fiscal year 2025 revealed that 21 property items with a combined purchase price totaling $6,217,163 could not be physically located and 15 property items with a combined purchase price totaling $8,290,890 could not be verified. Additionally, supporting documentation for the disposal of these items was not provided. The department does not maintain a formal inventory log to track its fixed assets and did not complete the Annual County Property Certification.

Suggested Actions

- Maintain a property inventory list.
- Perform an annual inventory review and report any discrepancies to Financial Audit.
- Submit a request to Commissioners Court for approval to delete fixed assets that have been disposed of or cannot be located.
- Contact Financial Audit to request the Fixed Asset Module list be updated to reflect current property.

Management Action Plan

Three property items with a purchase price of $34,220 that could not be verified are no longer in use. One property item with purchase price of $62,858 was transferred to the new building and could not be located by IT services.

Auditor's Response

- Refer to the Auditor's Office recommendation of briefing the Commissioners Court for approval to delete fixed assets that have been disposed of or cannot be located and contacting Financial Audit to request the Fixed Asset listing be updated to remove obsolete and disposed property after Commissioners Court's approval.

cc: Darryl Martin, County Administrator