

Exit Audits

Outgoing /Incoming Elected and Appointed
Officials



Start Planning

- 1) If an elected/appointed official unexpectedly passes away
- 2) If an elected/appointed official quits/retires before the end of their term
- 3) If an elected official makes the decision to not run for office again
- 4) If an appointed official is not re-appointed
- 5) If an incumbent elected official does not win in the primary election
- 6) If an incumbent elected official does not win in a runoff election
- 7) If an incumbent elected official does not win in a general election

Set Spending Limits

- LGC
- Sec. 130.908. APPROVAL OF SPENDING BY CERTAIN COUNTY AND PRECINCT OFFICERS. If an incumbent county or precinct officer is not renominated or is not reelected to the county or precinct office of a county, during the time following the date the results of the official canvass of the primary or election returns are announced, the commissioners court must approve any expenditure by the incumbent county or precinct officer who was not renominated or reelected that is over an amount set by the commissioners court.
- Added by Acts 1991, 72nd Leg., ch. 793, Sec. 1, eff. Aug. 26, 1991.
Amended by Acts 2003, 78th Leg., ch. 592, Sec. 1, eff. Sept. 1, 2003.

Forfeiture Funds Spending Limits

- CCP 59.06
- d-1) The head of a law enforcement agency or an attorney representing the state may not use proceeds or property received under this chapter to:
- 6) make any expenditure not approved by the commissioner's court or governing body of the municipality, as applicable, if the head of a law enforcement agency or attorney representing the state holds an elective office and:
 - (A) the deadline for filing an application for a place on the ballot as a candidate for reelection to that office in the general primary election has passed and the person did not file an application for a place on that ballot; or
 - (B) during the person's current term of office, the person was a candidate in a primary, general, or runoff election for reelection to that office and was not the prevailing candidate in that election;

Notifying Officials



**COOKE COUNTY AUDITOR
COOKE COUNTY COURTHOUSE
101 S. DIXON STREET
GAINESVILLE, TEXAS 76240
PHONE: 940-668-5431 - FAX: 940-668-5442**

April 14, 2020

TO: Honorable Cooke County Judge and Commissioners

FROM: Shelly Atteberry

SUBJECT: Setting Spending Limits for Cooke County Sheriff

Local Government Code 130.908 states that for any county or precinct officer that is not renominated or reelected, commissioner's court must approve any expenditure that is over an amount set by commissioner's court.

The Code of Criminal Procedures, Chapter 59, Article 59.06 (d-1) (6), states in part that any expenditure from forfeiture funds must be approved by the commissioner's court if the head of a law enforcement agency was not on the ballot in the primary election or was not reelected during the primary election.

I respectfully request the commissioner's court to set an amount for the Cooke County Sheriff for the remainder of the calendar year 2020.

Attachment

Notifying continued....



COOKE COUNTY AUDITOR
COOKE COUNTY COURTHOUSE
101 S. DIXON STREET
GAINESVILLE, TEXAS 76240
PHONE: 940-668-5431 - FAX: 940-668-5442

April 14, 2022

TO: Honorable Cooke County Judge and Commissioners

FROM: Shelly Atteberry

SUBJECT: Setting Spending Limits for Cooke County Commissioner Pct. 4

Local Government Code 130.908 states that for any county or precinct officer that is not renominated or reelected, commissioner's court must approve any expenditure that is over an amount set by commissioner's court.

I respectfully request commissioner's court to set an amount for the Cooke County Commissioner Pct. 4 for the remainder of calendar year 2022.

Attachment

Auditing Inventory

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DATE 04/24/2025 00:33 INVENTORY LISTING FOR DEPARTMENT 001-497 ONLY INVO104 PAGE 1
                        EXCLUDES DISPOSED ITEMS - INCLUDES ZEROS IN LISTING
CLASS FROM: _____ TO: _____ DATE ACQD FROM: ____/____/____ TO: 09/30/2025
CATEGORY FROM: _____ TO: _____ DATE SAID FROM: ____/____/____ TO: 09/30/2025
ACCOUNT FROM: _____ TO: _____ DATE SHIP FROM: ____/____/____ TO: 09/30/2025
                        0.00 MINIMUM PURCHASE PRICE - 0.00 MAXIMUM PURCHASE PRICE

INVENTORY #      DESCRIPTION      RECEIVED      PURCHASE      PURCHASE      YEAR-TO-DATE      ACCUMULATED
NUMBER          NO FISC CAT ----- SERIAL NUMBER      DATE          DATE          PRICE          DEPRECIATION      DEPRECIATION

DEPARTMENT: 001-497 COUNTY TREASURER

0000000972      F02 07 002 SCANNER                      $ 0.00          $0.00          $0.00
-----COUNTY TREASURER
-----000000
0000002584      DELL MONITOR                      $ 0.00          $0.00          $0.00
-----TREASURER
-----INVC162
0000002586      DELL MONITOR                      $ 0.00          $0.00          $0.00
-----TREASURER
-----CM03610064180623PMCLAD
0000002855      SCANNER                      $ 0.00          $0.00          $0.00
-----TREASURER

0000003646      F04 07 001 OPTIPLEX COMPUTER      02/05/2020 02/24/2020      $1,035.05          $0.00          $0.00
-----COUNTY TREASURER - PATTY
-----870823
0000003647      F04 07 001 OPTIPLEX COMPUTER      02/05/2020 02/24/2020      $1,035.05          $0.00          $0.00
-----COUNTY TREASURER - BORDA
-----870823
0000004792      07 002 CASH COUNTER MACHINE      01/24/2023 02/13/2023      $204.39          $0.00          $0.00
-----TREASURER
-----872210014

                        DEPARTMENT TOTAL:      $2,314.29          $0.00          $0.00
                        GRAND TOTAL:      $2,314.29          $0.00          $0.00

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Cash Count

COOKE COUNTY AUDITOR'S OFFICE
CASH VERIFICATION AND RECONCILIATION

Office _____ Date _____
Auditor _____ Time _____
Cash Custodian _____
Total Authorized Amount (d) _____ Drawer # _____

[illegible]

NOTES / COMMENTS: _____

Time to Audit

- 1) Attempt to conduct the asset inventory audit and cash count closer to the last few days of the outgoing elected/appointed official conduct
- 2) Contact the outgoing elected/appointed official to make an appointment to conduct the onsite inventory audit and cash count (if applicable)
- 3) Have the elected/appointed official sign the inventory control sheet and the cash count for
- 4) If there are inventory discrepancies, get those resolved before the elected/appointed official leaves office
- 5) Thank the elected/appointed official for their time

Welcome to County Government

- 1) Attempt to conduct the asset inventory and cash count as soon as possible when the incoming newly elected/appointed official takes their oath of office
- 2) Contact the incoming elected/appointed official to make an appointment to conduct the asset inventory audit and cash count (if applicable)
- 3) Have the newly elected/appointed official sign the inventory sheet and the cash count form
- 4) Welcome the new elected/appointed official to office and thank them for their time

Contact Information

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- Shelly Atteberry
- Cooke County Auditor
- shelly.atteberry@co.cooke.tx.us
- 940-668-5493