

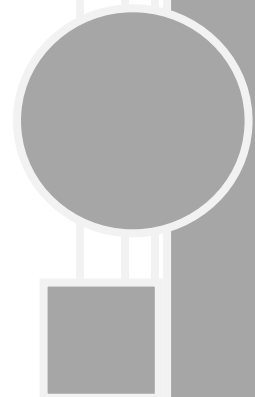


AUDIT REPORT

DALLAS COUNTY

DISTRICT ATTORNEY - FEDERAL FORFEITURE FY2020

Darryl D. Thomas
Dallas County Auditor
ISSUED: February 25, 2021
RELEASED: February 25, 2021



DISTRICT ATTORNEY - FEDERAL FORFEITURE FY2020

TABLE OF CONTENTS

MANAGEMENT LETTER.....	3
EXECUTIVE SUMMARY	4
INTRODUCTION	5
DETAILS.....	7

This report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable John Creuzot
District Attorney
Dallas, Texas

Attached is the County Auditor's final report entitled "**District Attorney - Federal Forfeiture FY2020**" Report. In order to reduce paper usage, a hard copy will not be sent through in-house mail except to the auditee.

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,

Darryl D. Thomas

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

The District Attorney's Office directly participates with federal agencies in an investigation or prosecution that leads to a federal forfeiture. As a result, the District Attorney's Office may request an equitable share of the net proceeds of the forfeiture by submitting Form DAG-71. The authorized Federal agency will determine the percentage of equitable shares to be distributed to the District Attorney. Review of the District Attorney's Federal Forfeiture program revealed no significant observations.

Summary of Significant Observations

- None identified

Repeat observations from Previous Audits:

- None identified

Tests were performed for the limited purpose of compiling financial transactions in format required by the Department of Justice (DOJ) and Department of Treasury. A deficiency in internal control exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of control deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. Only those weaknesses which have come to our attention as a result of the audit have been reported. It is the responsibility of the department management to establish and maintain effective internal control over compliance with the requirement of laws, regulations, and contracts applicable to the department.

INTRODUCTION

Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for Dallas County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Dallas County

The objectives of this audit are to:

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

This audit covered the period of October 1, 2019 through September 30, 2020.

Auditor tests of approved budget and availability of cash. Internal controls for financial management by the District Attorney including purchasing, accounting, compliance, inventory, and reporting are tested at year-end. A random sampling of the total budget activity was selected for certain procedures, while some categories were reviewed in entirety. Review steps included, but were not limited to:

Purchasing

- Bids: for compliance with statutory provisions
- Approvals: documented prior to allocations or purchase/obligation
- Policies/Travel (hotel – meals – transportation)

Accounting

- Approvals/Support: documented on receipt of service/goods
- Check Request/Signature: electronic processing
- Allocation/Justification: category coding
- Transfers/Loans: activity between other District Attorney or County funds
- Bank Reconciliation: District Attorney's records vs. General Ledger vs. bank and outstanding entries

Compliance – used by attorney solely for law enforcement purposes of his office subject to laws, regulations, and orders of the state or local jurisdiction governing the use of public funds

- Define "permissible" and "impermissible" uses (see *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* and *Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies*)
- Budget/Categories: filed with Commissioners Court at sufficient level
- Determine if shared funds used to supplant or supplement appropriated resources

Reporting

- Budget and Categories: consistent with *Equitable Sharing Agreement and Certification* format
- Audit: timely signed and remitted

Inventory

- Existence of awarded vehicles
- Sample review of trackable items purchased over the past four years

DETAILS

cc: Darryl Martin, Commissioners Court Administrator