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Jessica Dwyer
Director and Chief Medical Examiner
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RE: FINAL AUDIT REPORT **Southwestern Institute of Forensic Science - 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 compliance with statutory requirements
2. Evaluate internal controls
3. Verify of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results
A review of manual accounts receivable billings as of September 30, 2025, identified a total outstanding balance of $7,745, with $6,095 (78.70%) aged more than 90 days.

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: 6/8/2026
RELEASED: JULY 13, 2026

REPORTABLE FINDINGS

26-SWIFS-40-01 AR Manual Billings:

Risk Rating: Medium

A review of Southwestern Institute of Forensic Sciences (SWIFS) manual accounts receivable billings as of September 30, 2025, identified an outstanding balance of $7,745, of which $6,095 (78.70%) have been outstanding for more than 90 days.

Suggested Actions

- Develop an accounts receivable monitoring process that includes routine aging reviews and timely follow-up on items exceeding 90 days.
- Seek guidance from the District Attorney's Civil Division regarding statutory authority to write-off the uncollectible receivables and Determine threshold for referring uncollectible accounts to the District Attorney Civil Division or a third-party collector
- Continue researching old outstanding items and notifying respective customers in writing of the balances due.

Management Action Plan and Target Date

Target Date: 12/23/2026

- SWIFS has a written collection plan, assignments, and periodic monitoring, including aging reviews and follow-up to address outstanding receivables.
- A web-based pay-in-advance system for cremation certificate issuances is scheduled to go live on July 1, 2026.
- The current pay-in-advance manual process is required for severely delinquent funeral home customers. Automated billing invoice processing makes this option administratively difficult, and this process will be phased out following the go-live of the new cremation permit system.
- SWIFS has requested the District Attorney Civil Division assistance with legal review of nonrecoverable past due amounts.
- SWIFS will modify current collection procedures to include a specific threshold for referral of uncollectible accounts to the District Attorney's Civil Division or other designated collection agent/agency.

cc: Darryl Martin, County Administrator

The 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 material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of law, regulations, and contracts applicable to the department.