AUDIT REPORT

DALLAS COUNTY

FORENSICS ICQ AND FOLLOW-UP REVIEW

Darryl D. Thomas
Dallas County Auditor

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FORENSICS ICQ AND FOLLOW-UP REVIEW

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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

Cathy Self
Forensic Operations Administrator
Dallas, Texas

Attached is the County Auditor's final report entitled "**Forensics ICQ and Follow-up Review**" 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
County Auditor

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EXECUTIVE SUMMARY

The Dallas County Southwestern Institute of Forensic Sciences (SWIFS) is a local government forensic pathology and laboratory science institution dedicated to serving the public interests through the provision of a broad spectrum of essential forensic services which are expected to be performed accurately, impartially and timely. A follow-up review of management's response to prior audit findings and review of the department's responses to an Internal Control Questionnaire about processes in place during fiscal year 2018 revealed no significant internal control weaknesses. We determined that the department as implemented action plans for 11 of 11 findings related to the prior audit. Based on responses to the Internal Control Questionnaire (ICQ), we find no significant observations.

Summary of Significant Observations

- None

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. Evaluate internal controls.
2. Determine whether department implemented any action plans for prior audit findings.

This Internal Control Questionnaire (ICQ) covered the processes in place during fiscal year 2018.

The audit procedures will include interviews with key process owners, observation of processes, and review of responses to ICQ.

DETAILS

Forensics Audit Follow-Up and ICQ Review

A review was performed regarding the status of the Southwestern Institute of Forensic Science's (SWIFS) management response to findings identified during the audit of fiscal years 2013 through 2015. Inquiry of SWIFS employees and responses to an Internal Control Questionnaire revealed that the department had taken steps to mitigate the internal control weaknesses identified in the prior audit including: implementing the CWR receipting system; providing individual cashiers with separate, lockable cash drawers; requiring individual sections to submit reports of collections to the main cashier prior to combining the deposit; maintaining funds overnight in a locked cashier drawer in a secured room; and instituting supervisory review of deposit reports.

The department implemented additional controls to ensure timely collection of receivables; the department has hired a Manager II position which has primary responsibilities for researching old, past due accounts and pursuing collections. While the ability to suspend service to customers with delinquent accounts is quite limited by statute, the department instituted the practice of placing severely delinquent funeral homes on "pre-pay status". Furthermore, the new contract with City of Dallas requires payment within 30 days for lab services.

SWIF's management has established policies and procedures to strengthen the internal control environment and limited the potential for the loss of Dallas County resources through misappropriation or receivables that become uncollectible.

Recommendation

Forensics Audit Follow-Up and ICQ Review

The management of the Southwestern Institute of Forensic Sciences should:

- Continue their current process as listed in the Internal Control Questionnaire.
- Stay aware of changes in their operational and statutory environment that may necessitate changes to current controls.

Management Action Plan

Auditors Response

cc: Darryl Martin, Commissioners Court Administrator