AUDIT REPORT

DALLAS COUNTY

DISTRICT ATTORNEY - FEDERAL FORFEITURE FY2023

Wendwessen Stefanos, CPA
First Assistant County Auditor / Interim County Auditor

ISSUED: 2/15/2024
RELEASED: FEBRUARY 15, 2024

District Attorney - Federal Forfeiture FY2023

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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

Honorable John Creuzot
District Attorney
Dallas, Texas

Attached is the County Auditor's final report entitled "**District Attorney - Federal Forfeiture FY2023**" 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,

Wendwessen Stefanos

Wendwessen Stefanos, CPA
First Assistant County Auditor / Interim County Auditor

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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.

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.

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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, 2022 through September 30, 2023.

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DETAILS

Internal controls for financial management by the District Attorney including purchasing, accounting, compliance, inventory, and reporting were tested at year-end. A random sampling of the total budget activity was selected for certain procedures, while some categories were reviewed in entirety.

The review of District Attorney Federal Forfeiture audit identified no findings.

cc: Darryl Martin, Commissioners Court Administrator

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