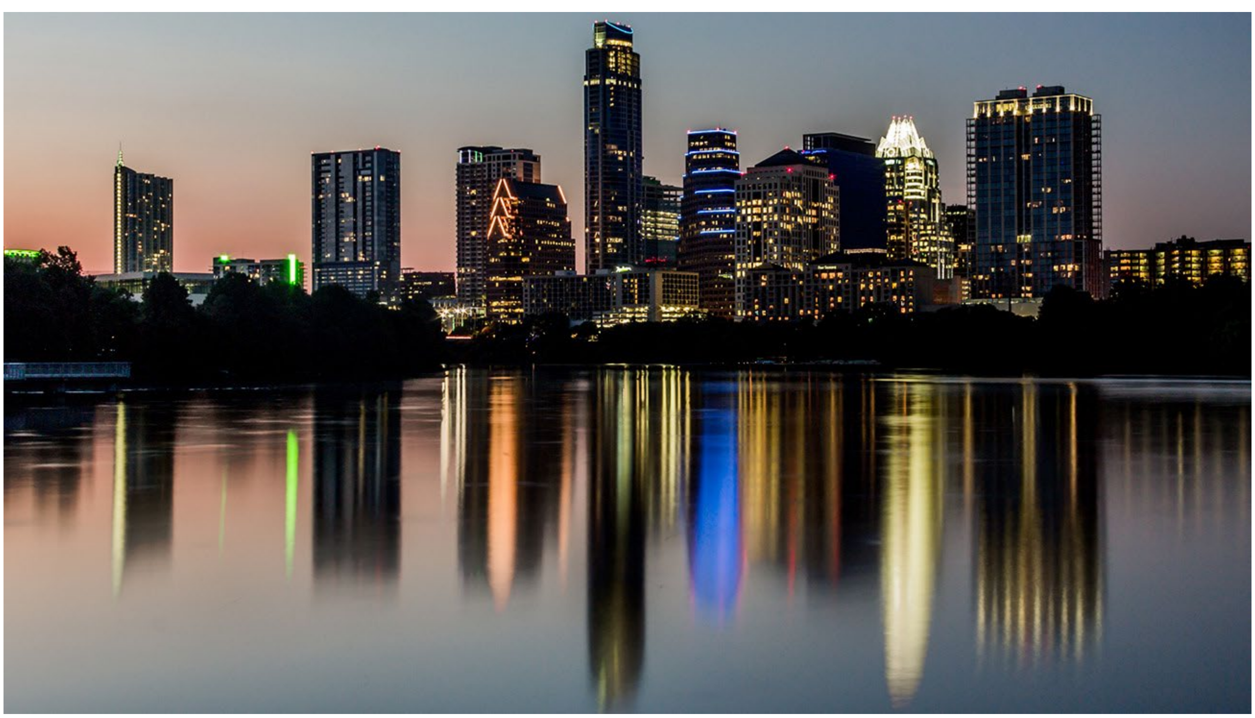
CAPSO and CA Restitution Trust Continuous Monitoring Review for 2nd Quarter of FY26

July 15, 2026



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To: Delia Garza
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From: Patti Smith, CPA
Travis County Auditor

Date: July 15, 2026

Subject: CAPSO and CA Restitution Accounts Continuous Auditing Review for 2nd Quarter

In response to our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office performs an audit process termed "continuous auditing" for many Travis County Offices. Implemented by REC's Data Science Group, continuous auditing utilizes data extraction, data analysis, and computer algorithms to create timely, automated auditing processes.

Going forward, we will present our continuous auditing findings on a quarterly basis, by office, utilizing reports like this one. Specifically, this report relates to our audit and review of specific transactions performed in the Travis County Attorney's Office Processing Sight Order (CAPSO) fee and restitution accounts during the period January 1, 2026, through March 31, 2026. We conducted our review in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our review, we are providing this report detailing our findings and recommendations.

BACKGROUND

The Travis County Attorney's Office receives collections for multiple funds. One fund is dedicated to the processing and collection of restitution on criminal cases, and the other contains statutory fees for cases involving hot checks. Reimbursement fees vary based on the amount of the hot check. In accordance with the Code of Criminal Procedure, Chapter 102, Article 102.007, the reimbursement fees collected are deposited with the County's Treasury in a special fund administered by the County Attorney. Expenditures from this fund are the sole discretion of the County Attorney. These funds may be utilized to defray the salaries and expenses of the prosecutor's office, but they may not be used to supplement the County Attorney's own salary.

Additionally, the Travis County Attorney's Office collects restitution in criminal cases not involving hot checks. No additional fees are imposed upon the collection and processing of these restitution funds. These funds are later forwarded to criminal victims.

EXAMINATION METHODOLOGY

Our continuous auditing used data analytics to review all transactional data collected by the County Attorney's system for the three months ending March 31, 2026. Our analysis was based on applying analytical models to the stored records to perform automated audit processes. These automated processes include:

1) verification receipts are deposited with the bank
2) timeliness of deposit
3) verification of proper remission of fees and restitution to the victim and CAPSO account
4) timeliness of fee and restitution remittance
5) reasonableness and internal controls for voided receipts
6) verification adjustments are supported by proper documentation

Upon completion of these automated processes, the results are reviewed by the senior auditor responsible for the review. The Data Science Group regularly monitors and updates the noted automated processes as well.

SCOPE OF EXAMINATION

Our continuous auditing processes for this office include examinations of receipts, fee and restitution remittances, voids, and adjustments for all applicable transactions conducted in the three months ending March 31, 2026. During this examination period, 70 receipts were completed for $83,644.93 and 73 checks totaling $59,315.74 were issued from the restitution account.

SUMMARY OF FINDINGS

There were no significant findings noted during this review.

EXAMINATION TEAM

Lisa Denton, CFE, Financial Auditor VI
REC Data Science Group

CLOSING

This report is intended solely for the information and use of your office and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of the County Attorney's Office during this examination. Please contact us if you have any questions or concerns regarding this report.

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David Jungerman

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David Jungerman, CIA
Chief Assistant County Auditor II
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Signed by:

Patti Smith

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Travis County Auditor

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