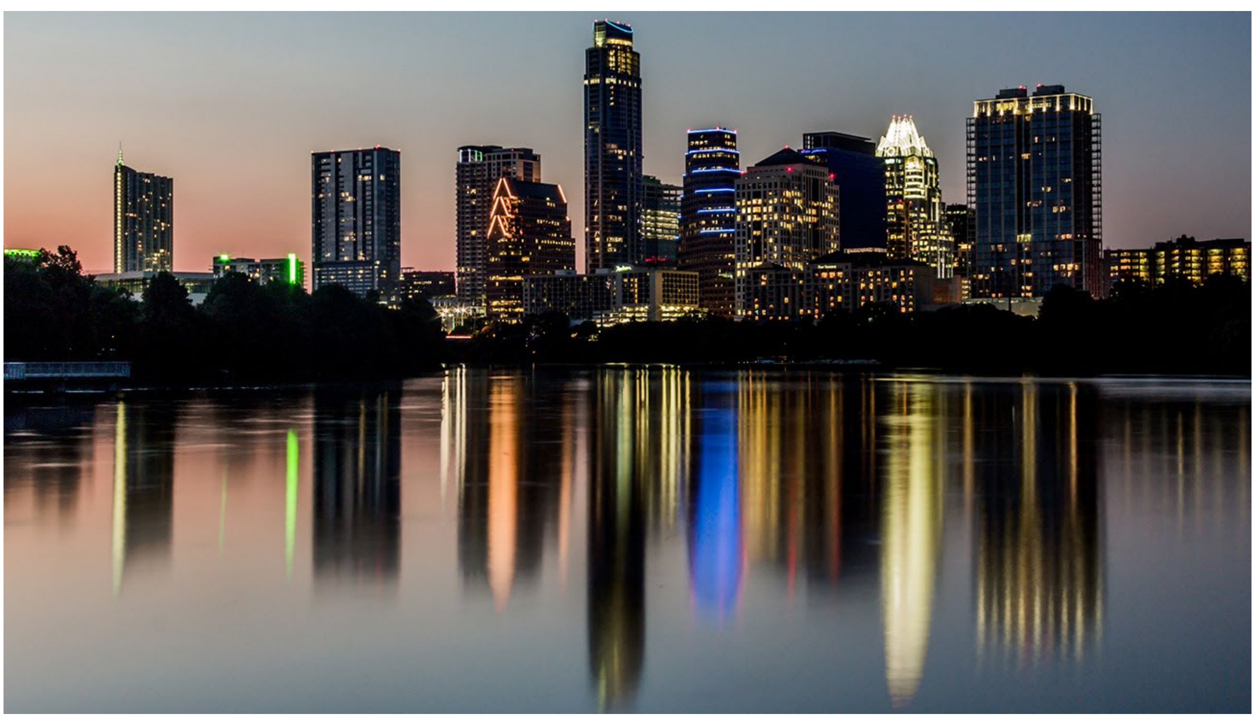
# DAPSO and DA Restitution Trust Continuous Monitoring Review for 2nd Quarter of FY26

July 15, 2026



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To: Jose Garza
Travis County District Attorney

From: Patti Smith, CPA
Travis County Auditor

Date: July 15, 2026

Subject: DAPSO and DA 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 for the Travis County District Attorney's Office Processing Sight Order (DAPSO) 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 District Attorney's Office collects fees for processing and collecting restitution on hot checks; these fees vary based on the amount of the hot check. In accordance with the Code of Criminal Procedure, Chapter 102, Article 102.007, the collected fees are deposited with the County's Treasury in a special fund administered by the District Attorney. Expenditures from this fund are the sole discretion of the District 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 District Attorney's own salary.

## EXAMINATION METHODOLOGY

Our continuous auditing processes utilize data analytics to review all transactional data processed by the District 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 DAPSO 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 remission, voids, and adjustments for all applicable transactions conducted in the three months ending March 31, 2026. During this examination period, 67 receipts were completed for $895,352.64 and 307 checks were issued for $912,790.87.

## 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 District 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, CIA
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Signed by:
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Travis County Auditor

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