

**Travis County District Attorney  
Report of Findings and Recommendations  
(Exit Examination)  
#17-07**

**July 25, 2017**



TRAVIS COUNTY  
AUDITOR'S OFFICE

NICKI RILEY, CPA  
COUNTY AUDITOR



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To: Margaret Moore  
Travis County District Attorney

From: Nicki Riley, CPA  
Travis County Auditor

Date: July 25, 2017

Subject: Exit examination

Scheduled as part of our statutory requirements, particularly those in Section 115 of the Local Government Code, the Risk Evaluation and Consulting (REC) Division of the Travis County Auditor's Office has completed an exit examination of the Travis County District Attorney's Office. This examination was conducted in conjunction with the election of a new District Attorney for this office.

We conducted our examination 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 examination, we are providing this report on our findings and recommendations.

## **BACKGROUND**

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The Travis County District Attorney's Office represents the state and victims of crime in the prosecution of felony and juvenile offenses committed in Travis County. The Office also represents the Texas Department of Family and Protective Services in civil suits affecting parental rights. Additionally, this office investigates and prosecutes crimes related to the operation of state government and insurance fraud.

## **SCOPE OF EXAMINATION**

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The primary objective of this examination was an assessment of the adequacy and effectiveness of the internal control structure for cash collections in place at the District Attorney's Office, focusing

on collections on December 31, 2016. This examination also included a complete fixed asset inventory and a limited security review.

## **EXAMINATION METHODOLOGY**

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Our work was based on applying sampling procedures to office records and on verbal and written representations from this office. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the District Attorney's financial statements, financial records, and financial controls that might be material weaknesses or misstatements. In regards to the written and verbal representations made by this office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

## **SUMMARY OF FINDINGS**

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During this examination, we reviewed only the records of the prior administration of this office. No assessment was made of the new District Attorney's records or internal controls; nor were significant findings noted relating to the prior administration. However, during our detailed fixed asset inventory, we were unable to locate ten items (See Attachment A for details.).

## **EXAMINATION TEAM**

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David Jungerman, Senior Auditor  
Amanda Muehlberg, Staff Auditor

## **CLOSING**

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This report is intended solely for the information and use of the District Attorney 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 review. Please contact us if you have any questions or concerns regarding this report.



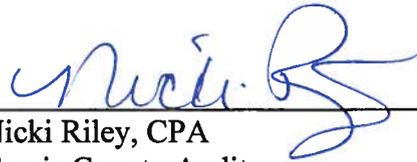
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David Jungerman, CIA  
Chief Assistant County Auditor I - REC  
Division



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Patti Smith, CPA  
First Assistant County Auditor



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Nicki Riley, CPA  
Travis County Auditor

## REPORT DISTRIBUTION

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Margaret Gomez, Commissioner, Precinct 4  
Jessica Rio, County Executive, Planning and Budget Office  
Managers, Travis County Auditor's Office  
Travis County Executive Managers  
Examination File

## ATTACHMENT A – FIXED ASSETS NOT FOUND

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During our fixed asset inventory, we were unable to locate the following ten items:

Tag #	Asset Description
20168	Dictaphone MDL 3710
63691	Dictaphone MDL 3710
120653	Dell C840 Laptop
121447	Ventronix Crash Data Retrieval System
138542	Olympia Shredder
153982	Dell 6500
161238	Dell Optiplex 7020
161496	Dell Optiplex 7020
171956	Dell Optiplex 7020
G00158	Dell Optiplex 7020

We recommend that District Attorney's Office personnel continue to search for these items. If they cannot be found, they should be removed from the office inventory in the manner prescribed by the Travis County Fixed Asset Policy.