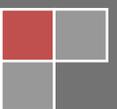


2019

Travis County Auditor's Office Review of the Travis County Drug Diversion Court

#19-02



TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
COUNTY AUDITOR



TRAVIS COUNTY
700 LAVACA
P.O. BOX 1748
AUSTIN, TX 78767
(512) 854-9125
FAX: (512) 854-9164

To: Rudy Perez
Director, Drug Diversion Court

From: Patti Smith, CPA
Travis County Auditor

Date: March 15, 2019

Subject: Drug Diversion Court Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office has completed an examination of the Travis County Drug Diversion Court. 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 of our findings and recommendations.

BACKGROUND

Travis County Drug Diversion Court was established under the authority of the District Criminal Courts in August 1993. The program represents the combined efforts of the justice system, treatment professionals, and social services entities to intervene and break the cycle of substance abuse, addiction, and crime. It is a multi-disciplinary drug treatment, case management, and intervention program developed as an alternative to incarceration for adult offenders who are addicted to controlled substances and are found in possession of small quantities of these substances.

SCOPE OF EXAMINATION

This examination included an assessment of the adequacy and effectiveness of the overall system of financial protocols and internal controls in place for the Drug Diversion Court during the period January 1, 2018 through December 31, 2018. We reviewed controls over receipts and disbursements, the assessment of program and treatment fees, reconciliation procedures for bank accounts, and accounting controls over internal functions for handling and managing these accounts.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from the Drug Diversion Court. 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 Drug Diversion Court's financial statements, financial records, and financial controls that might be material weaknesses or misstatements. In regard 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

No current significant findings.

EXAMINATION TEAM

Lisa Denton, CFE, Senior Auditor

CLOSING

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



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



Patti Smith, CPA
Travis County Auditor

REPORT DISTRIBUTION

Lora Livingston, Judge, 261st Judicial District
Brenda Kennedy, Judge, 403rd Judicial District
Sarah Eckhardt, Travis County Judge
Jeff Travillion, Commissioner, Precinct 1
Brigid Shea, Commissioner, Precinct 2
Gerald Daugherty, Commissioner, Precinct 3
Margaret Gomez, Commissioner, Precinct 4
Jessica Rio, County Executive, Planning and Budget Office
Aimee Sharp, Administrative Services Division Director, CSCD
Sharon Caldwell-Hernandez, Program Administrator, Drug Diversion Court
Travis County Executive Managers
Managers, Travis County Auditor's Office
Examination File