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2022

Travis County Auditor's Office Examination of Drug Diversion Court

Travis County Auditor's Office
Risk Evaluation and Consulting Division

November 11, 2022

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TRAVIS COUNTY
AUDITOR'S OFFICE

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Date: November 11, 2022

To: Rudy Perez
Director, Drug Diversion Court

From: Patti Smith
Travis County Auditor

Subject: #22-31 Drug Diversion Court Statutory Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division of the Travis County Auditor's Office has completed an examination of 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 on 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.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from 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 material issues and weaknesses in this functional area. Regarding the written and verbal representations made by Drug Diversion Court,

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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.

SCOPE

This report details an assessment of the adequacy and effectiveness of the overall system of financial controls in place for Drug Diversion Court during the period of August 1, 2021 through July 31, 2022. This review included examinations of the overall internal controls in place for cash handling, accounts receivable, disbursements, general ledger, internal/external reporting, professional services, and fixed assets.

SUMMARY OF FINDINGS & RECOMMENDATIONS

No significant findings noted.

EXAMINATION TEAM

Lisa Denton, Financial Analyst VI
Frank Williams, Staff

CLOSING

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

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Travis County Auditor

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