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2023

Travis County Sheriff's Office Law Enforcement Officer Standards and Education Fund Disbursement Review Report

#23-07

3/14/2023

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TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
COUNTY AUDITOR

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To: Sally Hernandez
Travis County Sheriff

From: Patti Smith, CPA
Travis County Auditor

Date: March 14, 2023

Subject: #23-07 LEOSE Disbursement Review

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting (REC) Division of the Travis County Auditor's Office has completed an examination of the FY21 and FY22 disbursements from the Law Enforcement Officer Standards and Education (LEOSE) Funds utilized by the Travis County Sheriff's Office (TCSO). 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.

SCOPE OF EXAMINATION

The primary objective of this examination was to assess the adequacy and effectiveness of the overall system of internal controls in place for the disbursement of LEOSE funds during the period October 1, 2020 through September 30, 2022. In total, 246 disbursements totaling $184,033.95 were made during this period. Our review included determining if the disbursements were statutorily compliant, properly approved, and posted correctly to the applicable financial records.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to disbursement records and on verbal and written representations from TCSO personnel. 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 weaknesses or misstatements in the financial records and internal controls. Regarding the written and verbal representations made by the applicable offices, 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.

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EXAMINATION FINDING

No material exceptions noted.

EXAMINATION TEAM

Travis Lee, Lead Auditor
Frank Williams, Staff Auditor

CLOSING

This report is intended solely for the information and use of your offices' management and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of the offices involved in this review. 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
Risk Evaluation & Consulting Division

DocuSigned by:
Patti Smith
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Patti Smith, CPA
Travis County Auditor

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