



**Comprehensive Audit Report
DISTRICT ATTORNEY
OCTOBER 1, 2018 – SEPTEMBER 30, 2019
Status: Final**

For action:
Greg Willis

District Attorney

For information:

Linda Riggs
Kristine Malone

County Auditor
First Assistant Auditor

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Report Summary

As part of the 2019 Comprehensive Audit Plan, an audit of the District Attorney was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was October 1, 2018 through September 30, 2019.

The results of the testing of the controls and transactions did not disclose any instances of non-compliance within the scope of the audit. However, the audit was not intended to provide absolute assurance there are no procedures, activities, or controls that could be strengthened. The objective was to provide reasonable assurance County assets are safeguarded and appropriately managed.

An exit conference with the District Attorney was held on Thursday, July 23, 2020 to discuss this report.

The time and assistance provided by the District Attorney and the staff during this engagement is greatly appreciated.