

Office of the City Auditor

Auditor Briefing Update

Reports Released between December 3,
2022 and January 13, 2023

January 23, 2023
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee





Audit of Internal Controls – South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court

December 29, 2022
Mark S. Swann, City Auditor

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Report Issued – December 29, 2022

Audit of Internal Controls - South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court

Objective and Scope

The objective of this audit were to determine whether:

1. Controls are in place to ensure that the financial and operational activities of the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court comply with applicable City of Dallas procedures.
2. Case files are complete, accurate, and secured.
3. Case disposition changes are authorized and recorded.

The scope of the audit included fiscal years 2018 through 2020.

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Observed Conditions

The following internal controls at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court require improvement:

- Monitoring of subrecipients.
- The accuracy and completeness of program participants' paper case files and electronic files in the Caseworthy system.
- Protecting case files from unauthorized access.
- The processing and timely handling of invoices for treatment services.

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Recommendations

A.1: Develop and implement written work instructions and onsite observation procedures at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court to monitor work and services provided and verify that providers are properly licensed and insured. **(Accept Risk)**

B.1: Require the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court management to:

- Develop a checklist for file documentation,
- Establish a filing system that incorporates information from paper and electronic files.
- Improve communication between court and community service personnel.
- Train staff on all system capabilities.
- Develop a quality control review system. **(Accept Risk)**

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Recommendations

C.1: Ensure compliance with the City's Enterprise Security Standard on completing periodic reviews of users of the Caseworthy system to limit access to only active users whose job duties require them to access client files at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court. **(Agree)**

D.1: Develop and implement written procedures and work instructions on what supporting documentation should accompany an invoice and how to review, verify, approve, and document invoices to ensure that the City of Dallas pays for eligible services provided to eligible individuals timely. **(Accept Risk)**

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APPENDIX – Audit Reports

Here is the final report and link for your reference.

January Update:

- [Audit of Internal Controls at South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court](#)