



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

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DATE: 7/27/2010

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT FOR THE REVIEW OF THE D.I.R.E.C.T. DRUG COURT PROGRAM.**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report for the review of the D.I.R.E.C.T. Drug Court Program.

BACKGROUND:

The objective of the review was to determine whether expenditures were allowable under the terms of the grant. Nothing came to the attention of the Auditor's Office indicating that expenditures made between grant years 2004 through June 30, 2010 were not in accordance with the terms of the grant.

FISCAL IMPACT:

There is no direct fiscal impact associated with this action.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY

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July 14, 2010

The Honorable District Judges
The Honorable County Criminal Judges
The Honorable Commissioners Court
Mr. Clete McAlister, Drug Court Administrator
Tarrant County, Texas

Re: Auditor's Report – Review of the D.I.R.E.C.T. Drug Court Program


We reviewed the financial records related to the Drug Court Program. The objective of our review was to determine whether expenditures were allowable under the terms of the grant. Nothing came to our attention indicating that expenditures made between grant years 2004 through June 30, 2010 were not in accordance with the terms of the grant.

The Drug Court Program offers non-violent offenders a supervised treatment regimen. The participant's successful completion of the program will result in dismissal of his/her case or a shortened probation term. The State of Texas Criminal Justice Division (CJD) provides the funding for this program. Annually, Tarrant County applies for the grant funding and submits the budget to CJD for approval. As the Financial Officer for the grant, the Auditor's Office reviews and approves all expenditures related to the Drug Court Program.

The Drug Court Administrator has requested that we review cash handling procedures. We will perform that review within the current fiscal year. Additionally, the Auditor's Office will perform an equipment inspection as a part of the grant monitoring process.

We appreciate the responsiveness and cooperation of the Direct Court Administrator. Please call me if you have any questions regarding the contents of this report.

Regards,


S. Renee Tidwell, CPA
County Auditor

Audit Team:

Kim Trussell, Audit Manager
Susan Black, Senior Auditor

Patti Shosid, Grants Supervisor
Tracy Ridge, Grants Auditor