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Honorable John Warren
County Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT County Clerk Probate FY2024

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2023, through September 30, 2024.

The objectives of the engagement were to determine whether:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verify the accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

Two checks totaling \$1,200 received through the mail were receipted in Odyssey two business days after being received. Additionally, three special fund disbursements were posted to Odyssey between five and six business days after the issuance date. The delays in recording receipts and disbursements resulted in delayed revenue recognition and increased the potential for the issuance of duplicate payments.

We appreciate the cooperation of the department and the staff during our review. If you prefer that released reports be emailed to a different (or additional) recipient, please inform me of the name and the change will be made.

Respectfully,

Timothy J. Hicks, CPA

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ISSUED: 9/24/2025
RELEASED: OCTOBER 15, 2025

REPORTABLE FINDINGS

ISS.25-CC-3.02-01 Special Fund Disbursements:

A review of all Special Fund 501 disbursements related to overpayments identified that three disbursements totaling \$128 were posted to Odyssey between five and six business days after issuance date.

Suggested Actions

- Develop written procedures for the disbursement process.
- Generate a daily Odyssey Transaction Listing report for disbursements and compare the report to the disbursement file received from the Treasurer's Office to confirm all checks have been posted to Odyssey in the correct amounts and to the correct cases.

Management Action Plan

This issue has been corrected and should not reoccur. To ensure that the noted issues are corrected, management immediately revised policies so that supervisors review and compare generated reports daily to ensure accurate transactions within a timely manner. Management has scheduled refresher training for all staff on special fund disbursement procedures, which should be completed within 30 days. All cashiers and supervisors must review and sign off on reports to verify compliance with established policies and procedures.

ISS.25-CC-3.02-02 Mail Log:

A sample review of 15 payments entries on the mail log totaling \$63,508 traced to receipts in Odyssey identified that two check payments totaling \$1,200 were receipted in Odyssey two business days after the entry date on the mail log.

Suggested Actions

- Ensure payments received through the mail are promptly receipted to the Odyssey system.
- Periodically review mail log payments with the corresponding computer receipts.

Management Action Plan

This issue has been corrected and should not reoccur. To ensure that the noted issues are corrected, management immediately revised policies so that supervisors review, verify, and sign off on mail log entries receipted in Odyssey no later than the next business day in accordance with Local Government Code § 113.022. Management has scheduled refresher training for all staff on mail log procedures, which should be completed within 30 days. All cashiers and supervisors must verify compliance with established policies and procedures.

cc: Darryl Martin, County Administrator