Timothy J. Hicks, CPA
Dallas County Auditor

500 Elm Street
Suite 4200
Dallas, TX 75202

Tel: (214) 653-6472
Fax: (214) 653-6440

Honorable John Warren
County Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **County Clerk Criminal - FY2025 (April 2025 to September 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period April 1, 2025, through September 30, 2025.

The objectives of the engagement were to:

1. Ensure all funds were accounted for at the time of the unannounced cash count.
2. Ensure all funds collected were receipted and deposited accurately, timely, and in compliance with statutory requirements.
3. Ensure court costs, fines, and fees were accurately assessed and recorded in compliance with statutory requirements.
4. Evaluate internal controls over financial transactions.

Overall Results

A review of County Clerk Criminal for fiscal year 2025 (April 2025 to September 2025) identified receipt voids and deposit delays. Eight computer receipts totaling $725 were voided between one and 22 hours after the original transaction. In addition, three tills totaling $1,704 were deposited between seven and 10 business days after the creation date.

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
County Auditor

ISSUED: 3/25/2026
RELEASED: APRIL 20, 2026

REPORTABLE FINDINGS

ISS.26-IA-CC-2.01-01 Fee Compliance and Charge Reversals:

A sample review of 50 County Clerk criminal cases with assessments created and 10 reverse charges and charge reductions revealed one case was not assessed the Child Safety fee of $25, one case was incorrectly assessed the Sheriff fee for $4,500; the amount should have been assessed to DWI Intoxicated Driver fine, and two cases had the Jail Time Served credit applied incorrectly to court costs instead of being applied to fine totaling $750. In addition, one case had part of the Fine reversed incorrectly instead of the Time Payment Plan fee in the amount of $15.

Status: The Sheriff fee and Intoxicated Driver fine assessments were corrected on 2/20/2026, once department was notified by Internal Audit staff.

Suggested Actions

- Review to ensure transactions comply with statutes and are properly assessed in Odyssey.
- Re-emphasize the importance of accuracy in recording all elements of the assessments and receipts.

Management Action Plan

We will ensure that all staff are trained effectively. The leadership team will review the assessment written policies and procedures with staff to ensure transactions are assessed according to the Local Government Code. We will continue to stress the need for "accuracy over speed" when staff are assessing fees in Odyssey . We have addressed the leadership team that appropriate documentation occur whenever there is any financial adjustment to a case. We will have our Quality Assurance team verify that this is occurring. Lastly, the leadership team will make certain that errors are corrected timely and within statutory guidelines. This will be implemented within the next 30 days.

ISS.26-IA-CC-2.01-02 Computer Receipts and Deposits:

A review of all 21 County Clerk Criminal computer receipt voids totaling $3,593 revealed five computer receipts totaling $680 were voided between one and eight hours after the original transaction and three computer receipts totaling $45 were voided between 20 and 22 hours after the original transaction. In addition, a review of all daily tills, closeouts, and deposits processed revealed three tills totaling $1,704 were deposited between seven and 10 business days after the creation date.

Suggested Actions

REPORTABLE FINDINGS

- Ensure that voids and receipt corrections are processed within 30 minutes of the original transaction.
- Generate the Till Balance Report to ensure all tills have been closed and deposited promptly with the Treasurer's Office.
- Periodically review system reports and daily work for accuracy, ensuring staff complies with established policies and procedures.

Management Action Plan

Management will closely monitor all computer receipt voids processed after the one-hour service level to ensure compliance. Additionally, tills that are not processed within three business days will be tracked, and both management and the Treasury Office will be notified accordingly. We would like to note that, in certain situations, voids may be processed after the one-hour timeframe due to balancing and deposit-related issues. Similarly, delays in processing tills beyond three business days may occur when documentation required from the bank depository is pending, which is necessary to complete the deposit process. Management will implement enhanced monitoring procedures within the next 30 days to ensure all required information is obtained in a timely manner and to maintain full compliance with established service level standards.

cc: Darryl Martin, County Administrator