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Honorable John Warren
County Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **County Clerk Recording - 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 Recording identified an incorrect credit amount resulted in an overpayment of $1,688 to a Dallas County vendor. The vendor processed duplicate adjustments in error totaling $3,375 in the following month which resulted in Dallas County issuing a payment for less than the amount due to the vendor.

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: 3/30/2026
RELEASED: APRIL 22, 2026

REPORTABLE FINDINGS

ISS.26.CC-4.01 Subscription Fees:

A review of the Online Purchase Billing Report and GovOS invoices identified that an incorrect credit amount was applied to the June 2025 invoice, resulting in an overpayment of $1,687.50 to the vendor. Although the vendor attempted to correct this on the July 2025 invoice, the adjustment was duplicated for ($3,375), which caused an underpayment of $1,687.50 to the vendor for the July invoice.

Suggested Actions

- Require that any invoice containing credits, adjustments, or unusual amounts be reviewed by an additional approver prior to payment.
- Reconcile vendor invoices to internal billing reports prior to payment to ensure all credits, charges, and adjustments are accurate and properly applied.

Management Action Plan

Each monthly invoice is now reviewed by the Recording Manager to verify document total, total transaction amount, and revenue share amount for online document purchases. Once the review is complete, a verification email is sent to the Purchasing Manager. Implementation date 03/12/2026.

cc: Darryl Martin, County Administrator