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Honorable John Warren
County Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **County Clerk Truancy 91, 92 and 94 - 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 Truancy revealed two tills with adjustments totaling $127 were deposited in Odyssey more than 100 days after the till creation. Additionally, the transactions for one of the tills has not been deposited with Treasurer's Office.

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,

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ISSUED: 4/20/2026
RELEASED: MAY 4, 2026

REPORTABLE FINDINGS

ISS.26-IA-CC-6-01 Tills and Deposits:

A review of all Odyssey tills, closeouts, and deposits revealed that one till with an adjustment totaling $20 was deposited in Odyssey 101 days after the transaction's creation date. Additionally, as of March 23, 2026, one till with an adjustment totaling $107 has not been deposited in Odyssey or submitted to the Treasurer's Office for deposit. Both tills were initially opened on April 1, 2025.

Status: Adjustment till was deposited on March 30, 2026.

Suggested Actions

- Complete the deposit for the $107 transaction.
- Periodically review system reports and daily work for accuracy and staff compliance with established policies and procedures.
- Generate the Till Balance report to ensure all tills have been closed and deposited in a timely manner.

Management Action Plan

Procedures have been reviewed and updated to ensure all adjustments are captured in the daily deposit process. Truancy's required Daily Deposit checklist sign-off form was revised to confirm inclusion of the Truancy Manager's adjustments. If the Truancy Manager performs an adjustment on a case(s), the Process Support Supervisors will be notified, and the management team will ensure that during the end-of-day deposit process, the manager's till is reviewed, closed, and included if open. All implementations have taken effect immediately.

cc: Darryl Martin, County Administrator