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Honorable John Warren
County Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT County Clerk Criminal 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. Verification of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

A review of County Clerk Criminal for fiscal year 2024 revealed disbursements were posted to Odyssey between five and 20 business days after the date of issuance.

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: 7/8/2025
RELEASED: JULY 29, 2025

REPORTABLE FINDINGS

ISS.25-CC-2-01 Special Fund Disbursements:

A sample review of 20 County Clerk Criminal Special Fund 501 disbursements totaling \$4,725 revealed eight disbursements (totaling \$3,376) were posted to Odyssey between five and 20 business days after the date of issuance and one disbursement totaling \$12 was not posted to Odyssey.

Suggested Actions

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

Management Action Plan

- The one disbursement for \$12 was entered in Odyssey on July 1, 2025.
- Management has implemented the suggested actions to ensure that checks are entered in Odyssey on a timely basis.
 - One of the Accounting and Trust's clerks has been assigned to process the 501 and 506 checks that need to be manually entered into the system.
 - The County Clerk's Office has requested that IT also evaluate an automatic process for check entry.

cc: Darryl Martin, County Administrator