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Honorable John Warren
County Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **County Clerk Probate - FY 2024 and FY2025 (Oct 2024 to March 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2023, through March 31, 2025.

The objectives of the engagement were to determine whether:

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, completely, timely, and in compliance with statutory requirements.
3. Ensure court cost, fines, and fees were accurately assessed and recorded in compliance with statutory requirements.
4. Evaluate internal controls over financial transactions.

Overall Results

As of August 12, 2025, County Clerk Probate Texfile tills totaling $95,955 dating from October 2023 to February 2025 have not been deposited with the Treasurer's Office. In addition, Texfile tills totaling $350,774 were delayed in depositing with the Treasurer's Office, including tills totaling $120,793 that were delayed 60 days or more.. Non-adherence to Local Government Code § 113.022, has resulted in delayed revenue recognition.

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-3.01-01 Deposits and Odyssey Tills:

A review of all daily tills, closeouts, and deposits revealed 21 Probate Texfile tills totaling $95,955 have not been deposited with the Treasurer's Office as of August 12, 2025. Sixty-six Probate Texfile tills totaling $350,774 were deposited as follows:

Number of Tills	Amount	Number of Days Delayed
16	$82,030	6 to18
27	$147,951	22 to 59
17	$101,528	60 to 95
6	$19,265	100 to 258

Suggested Actions

- Resolve all undeposited Probate Texfile tills ensuring funds are allocated to the correct general ledger accounts.
- Contact Chase and the Treasurer's Office to obtain access to the needed reports to deposit the pending Probate Texfile tills.
- Generate the Till Balance Report to ensure all tills have been closed and deposited in a timely manner.

Management Action Plan

The department has access to the Chase Paymentech. This issue has been corrected and should not reoccur. To ensure that the noted issues are corrected, management immediately revised policies so that supervisors reconcile Odyssey tills daily and escalate discrepancies to management within 24 hours. Management has scheduled refresher training for all staff on Odyssey tills and deposit procedures, which should be completed within 30 days. All cashiers and supervisors must review and sign off on daily reconciliations to verify compliance with established policies and procedures. The outstanding tills are expected to be deposited/resolved by the end of October 2025.

cc: Darryl Martin, County Administrator