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Honorable John Warren
County Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **County Clerk Truancy 91, 92 and 94 - FY 2024**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period of 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 Truancy South, North and East locations for fiscal year 2024 revealed the Truancy Department did not update the fee schedule to deposit the Jury fee into the correct general ledger account and a delay in receipting credit card transactions to cases in the Odyssey system.

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

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ISSUED: 2/4/2025
RELEASED: FEBRUARY 18, 2025

REPORTABLE FINDINGS

ISS.25-CC-6-01 Fee Compliance:

A review of 30 truancy cases with assessments created during fiscal year 2024 revealed the Truancy Department did not update the fee schedule to deposit the Jury fee into the correct general ledger account. This resulted in twenty instances in which the State Jury fee was incorrectly assessed instead of the County Jury fee for $0.10 .

Suggested Actions

- Ensure fee schedule is updated with the correct general ledger coding when statutorily required.

Management Action Plan

The Truancy manager will continue to use the Texas Family Code, the Texas Code of Criminal Procedure, and the Texas Municipal Courts Education Center (TMCEC) website to monitor fee changes. We will also continue to collaborate with the Auditor's Office, the County Clerk Trust and Civil divisions and Dallas County's Information Technology Department.

ISS.25-CC-6-02 Computer Receipts Voids:

Computer receipts are not consistently receipted and voided by a supervisory employee different from the user who receipted the original transaction.

Suggested Actions

- Periodically review system reports and daily work for accuracy and staff compliance to established policies and procedures.

Management Action Plan

The clerical staff will adhere to the Best Practices for voids established by the Truancy Court manager which includes:

- Users are not authorized to void their own transactions.
- Voids must be approved by the next level of management as evidenced by their signature on the department established void form.
- Comments will be entered into the financial comment section.

ISS.25-CC-6-03 Credit Card Transactions:

A sample review of 20 credit card transactions processed during fiscal year 2024 revealed eight credit card transactions totaling $1,343 were receipted in Odyssey nine to 23 days after the settlement report transaction date.

REPORTABLE FINDINGS

Suggested Actions

- Generate the Till Balance report to ensure all tills have been closed and deposited in a timely manner.
- Ensure credit card payments are reconciled against the settlement reports and added to the appropriate deposit.

Management Action Plan

The accounting clerk will ensure the date range is extended wide enough to capture transactions three days prior to the current date.

cc: Darryl Martin, Commissioners Court Administration