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Honorable Tracey Gulley
Constable Precinct No. 1
Dallas, Texas

RE: FINAL AUDIT REPORT Constable Precinct No 1 - FY2025 (October 2024 - March 2025)

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2024, 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 to 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

The department did not consistently post credit card payments to the County Wide Receipting (CWR) system. In addition, receipted funds were not sent to the Treasurer's Office the next business day or before the fifth business day after the money was received as indicated in Local Government Code 113.022(a).

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: 9/2/2025
RELEASED: SEPTEMBER 25, 2025

REPORTABLE FINDINGS

ISS 25-Constable1-17.02-01 Credit Cards:

Four online credit card payments were receipted to County Wide Receipting (CWR) in excess of six business days after the transaction occurred. This includes one transaction that was receipted after 107 business days.

Suggested Actions

- Post online credit card payments timely.
- Review the Credit Card Settlement reports against payments posted to the Constable Civil system and CWR daily to ensure all payments are posted timely and accurately.

Management Action Plan

- Ensure to confirm online credit card payments in a timely manner.
- Perform a daily verification of the Credit Card Settlement reports against payments posted to the Constable Civil system and CWR.

cc: Darryl Martin, County Administrator