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Honorable Tracey Gulley
Constable Precinct No. 1
Dallas, Texas

RE: FINAL AUDIT REPORT **Constable Precinct No 1 Audit - 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

The review identified instances where incorrect judgment amounts were used to calculate commissions and fees. These calculation errors resulted in the under-collection of commissions, leading to revenue loss of $1,257 for Dallas County.

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: Click or tap to enter a date.
RELEASED: NOVEMBER 16, 2026

REPORTABLE FINDINGS

ISS.26-Constable1-17-01 Commissions:

Risk Rating: Medium

A review of commission calculations for all four sales and seven non-sale collections identified that three commissions (75%) for the satisfaction of judgement by sale were under-collected by $1,285, resulting in lost revenue for Dallas County. Additionally, the commission for one collection (14.29%) on a judgment without a sale was over-collected by $36.Inaccurate commission assessments may result in additional staff time to refund excess amounts collected from defendants or to recover amounts due to the Constable's Office.

Suggested Actions

- Request underpayments from the appropriate party.
- Calculate the commission amount in accordance with the language specified in the Writ of Execution or Order of Sale, using the judgment amount, interest, and attorney fees collected while excluding any court cost.
- Provide additional training for staff to ensure accurate and consistent application of judgment requirements.
- Maintain detailed records of case payments, judgment documents, and supporting calculations.
- Ensure all calculations are reviewed and verified by supervisory personnel to confirm accuracy and compliance.

Management Action Plan and Target Date
Target Date: 4/30/2027

Management acknowledges the commission calculation discrepancies identified in the audit. The department will review the affected cases, verify amounts due, and coordinate appropriate collection or refund actions. The commission worksheet will be reviewed and corrected to align with applicable court orders, judgment terms, and County requirements. Staff responsible for writ calculations will receive additional training, and supporting payment records and calculations will be maintained. A supervisory verification step will be implemented before commissions are finalized to help ensure accurate and consistent assessments.

cc: Darryl Martin, County Administrator

The report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of law, regulations, and contracts applicable to the department.