

**Timothy J. Hicks, CPA**  
Dallas County Auditor



500 Elm Street  
Suite 4200  
Dallas, TX 75202

Tel: (214) 653-6472  
Fax: (214) 653-6440

Honorable Tracey Gulley  
Constable Precinct No. 1  
Dallas, Texas

**RE: FINAL AUDIT REPORT Constable Precinct No 1 Audit - FY 2023 and FY2024**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2022, through September 30, 2024.

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 send receipted funds to the Treasurer's Office the next business day or before the fifth business day after the money was received per 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,

*Timothy J. Hicks*

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County Auditor

ISSUED: 4/8/2025  
RELEASED: APRIL 17, 2025

## REPORTABLE FINDINGS

### ISS 25-Constable1-17-01 Manual Receipts:

Three manual receipts totaling \$88,547 were receipted to the County Wide Receipting (CWR) system between six and eight business days after the manual receipt was written. This included one cash payment totaling \$1,000. This is due to the department having to research and verify addresses related to collected funds. Additionally, the funds were not sent to the Treasurer's Office before the fifth business day after the money was received.

#### Suggested Actions

- Manual receipts are entered into the CWR system timely.
- Receipted funds are sent to the Treasurer's Office the next business day or before the fifth business day after funds are received.

#### Management Action Plan

- Writ officers must verify addresses for delivery of funds prior to collection so that manual receipts are entered into County Wide Receipting (CWR) system timely.

### ISS 25-Constable 1-17-02 Computer Receipts and Control Review:

Six check receipt batches totaling \$30,269 were sent to the Treasurer's Office more than five business days after being receipted by the department.

#### Suggested Actions

- Receipted funds are sent to the Treasurer's Office on the next business day or before the fifth business day after funds are receipted.
- All received checks are verified for amount and check date before received.
- Pending deposits reports are routinely reviewed.

#### Management Action Plan

- Department will verify all checks prior to processing to avoid errors and send receipted funds to the Treasurer's Office in accordance to Local Government Code Sec. 113.022(a).

### ISS 25-Constable 1-17-03 Credit Cards:

Five online credit card payments were receipted to CWR between six and 14 days after the transaction occurred.

#### Suggested Actions

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

## REPORTABLE FINDINGS

### Management Action Plan

- The department accepts suggested actions.

cc: Darryl Martin, Commissioners Court Administration