

Timothy J. Hicks, CPA
Dallas County Auditor



500 Elm Street
Suite 4200
Dallas, TX 75202

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

Honorable Deanna Hammond
Constable Precinct No. 2
Dallas, Texas

RE: FINAL AUDIT REPORT Constable Precinct No 2 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 in which incorrect judgment amounts were used to calculate commissions and fees.

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

Timothy J. Hicks, CPA
County Auditor

ISSUED: 9/1/2026
RELEASED: SEPTEMBER 29, 2026

REPORTABLE FINDINGS

ISS.26-Constable2-18-01 Commissions:

Risk Rating: Medium

A review of commission calculations for all seven sales and four non-sale collections identified that six commissions (85.71%) for the satisfaction of judgment by sale were over-collected by \$1,747, and the commission for two collections (50%) on a judgment without a sale was over-collected by \$950.

Suggested Actions

- Refund overpayments to 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 to 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: 3/23/2027

- A designated supervisor independently audits the collection type, math, exclusions, and deputy hours, then signs and dates the worksheet to authorize finalization.
- The signed worksheet, receipts, and deputy logs are bundled and retained for future audit review

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.