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Honorable Henry Curry
Constable Precinct No. 3
Dallas, Texas

RE: FINAL AUDIT REPORT Constable Precinct No 3 - FY2024

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period 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. Verify the accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

Old special fund balances have not been researched for disbursing to applicable parties, recovery of excess disbursements, or escheatment as required by Property Code § 72 and 76. The special fund has not been reconciled against the general ledger in accordance with Local Government Code §113.008. Additionally, the department did not consistently apply the correct interest rate in the calculation of 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

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ISSUED: 9/4/2025
RELEASED: SEPTEMBER 25, 2025

REPORTABLE FINDINGS

ISS.25-Constable3-19.02-01 Special Funds:

A review of all special fund activity revealed:

- At the inception of the audit, the department had not reconciled the special fund for fiscal year 2024.
- Special fund balances over three years old totaling \$1,480 have not been researched for either disbursing to applicable parties, recovering excess disbursements, or escheating to the County Treasurer or Texas State Comptroller.

Suggested Actions

- Research old balances for disbursement to applicable parties, recovery of excess disbursements, or escheatment to the county treasurer or Texas State Comptroller.
- Review and periodically reconcile the special fund receipts and disbursements to the Oracle general ledger balance consistent with Local Government Code 113.008.

Management Action Plan

The chief clerk and bookkeeper will continue to do research and disburse funds to the applicable parties. The special funds balance that cannot be disbursed, the chief clerk and bookkeeper will start the escheatment process with the County Treasurer or State Comptroller. The chief clerk will reconcile the special funds account monthly, to ensure that correct funds are being disbursed to the appropriate parties.

ISS 25-Constable3-19.02-02 Commissions:

A review of commissions and interest for one sale and ten non-sale collections revealed:

- One non-sale collection was over-collected for \$180.
- One non-sale commission was under-calculated for \$361.

Suggested Actions

- Calculate interest based on the language specified in the judgment, using the judgment date up to the date satisfied, unless stated otherwise within the judgment.
- Provide additional training to staff.
- Keep a detailed record of case payments and judgment documents.
- Ensure calculations are reviewed and verified by supervisory personnel.

Management Action Plan

The writ deputy will keep a copy of the execution and execution worksheets in a file for auditing. A copy of the deputy's receipts and the CWR receipt will be kept by the bookkeeper and the writ deputy. Calculations of interest will be reviewed by the secondary writ deputy or

REPORTABLE FINDINGS

Administration before the amount is given to the defendant for payment. The bookkeeper or chief clerk will not accept execution payments until the interest is signed off by the secondary writ deputy or administration.

cc: Darryl Martin, County Administrator