

Timothy J. Hicks, CPA
Dallas County Auditor



500 Elm Street
Suite 4200
Dallas, TX 75202

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

Honorable Eddie Brown Jr
Constable Precinct No. 4
Dallas, Texas

RE: FINAL AUDIT REPORT Constable Precinct No 4 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

Old special fund balances have not been researched for disbursement to applicable parties, recovery as excess disbursements, or escheatment as required by Property Code § 72 and 76. The special fund has not been properly reconciled against the general ledger in accordance with Local Government Code §113.008.

A complete inventory listing for property and evidence items was not maintained as outlined in the Code of Criminal Procedures Articles 18.17, 18.18, and 18.181. Additionally, the department did not consistently apply the correct judgment amount 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
County Auditor

REPORTABLE FINDINGS

ISS.26-Constable4-20.01-01 Special Funds:

A review of special fund activity identified that the special fund reconciliation was not performed correctly by the start of the audit. Additionally, special fund balances older than three years, totaling \$3,620, had not been researched to determine whether amounts should be disbursed to the appropriate parties, recovered as excess disbursements, or escheated to the County Treasurer or the Texas State Comptroller.

The review also identified one receipt for which \$5,537 was incorrectly applied to the Constable's commissions account instead of the special fund account. The department issued a disbursement from the special fund account to the appropriate party for the correct amount; however, the initial depositing error has not been corrected.

Suggested Actions

- Research all outstanding balances to determine whether they should be disbursed to the appropriate parties, recovered as excess disbursements, or escheated to the County Treasurer or the Texas State Comptroller, as required by statute.
- Perform monthly reconciliations of special fund receipts and disbursements to the Oracle general ledger balance, in accordance with Local Government Code §113.008.
- Process an RFP to transfer \$5,536.83 from the commissions account to the special fund account to correct the misclassification.

Management Action Plan

Bookkeeping clerk is scheduled for an online webinar hosted by Texas Comptroller of Public Accounts on April 2, 2026, regarding Unclaimed Property Holder Training.

Department will set monthly timeline for special fund reconciliation. In addition, the department will request and host a reconciliation training session for all constable office bookkeepers. The training session has not yet been scheduled. Target date April 2026

Department processed the transfer of \$5,536.83 from commission funds to special funds to correct clerical errors in receipting transaction. Target date March 30, 2026

ISS.26-Constable4-20.01-02 Commissions:

A review of commission calculations for all nine non-sale collections found that two collections were over-collected by a total of \$8,691, and one collection was under-collected by \$151.

REPORTABLE FINDINGS

Suggested Actions

- Calculate interest in accordance with the language specified in the judgment, using the judgment date through the date the balance is satisfied, unless the judgment states otherwise.
- 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

- An in-house workshop and training for the writ officer and bookkeeper on the execution of the Excel worksheet will be scheduled in April 2026.
- Calculations for executions will be performed by both bookkeepers and writ officers and then reviewed and verified by supervisory personnel to confirm accuracy and compliance. Ongoing Process
- Additional training will be provided to the writ officer to ensure the accurate and consistent application of judgment requirements. The training schedule for October 2026 will be hosted by JPCA.

ISS.26-Constable4-20.01-03 Property and Evidence Inventory:

The department was unable to provide a current inventory list of the items stored in the property/evidence room. These items include firearms, knives and drug paraphernalia related to closed and ongoing cases.

Suggested Actions

- Maintain a standardized inventory spreadsheet that lists all items stored in the property/evidence room along with their specific locations within the room.
- Conduct periodic reviews to ensure accuracy and compliance with the Code of Criminal Procedures.
- Develop and document written procedures for recording, updating, and disposing of property and evidence items to ensure consistency, accountability, and proper chain-of-custody practices.

Management Action Plan

Constable will create a spreadsheet to be maintained by assigned officer. Target date April 2026.

cc: Darryl Martin, County Administrator