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Dallas County Auditor

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

RE: FINAL AUDIT REPORT **Constable Precinct No 4 Audit - FY2023 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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ISSUED: 4/17/2025
RELEASED: MAY 6, 2025

ISS-25-Constable4-20.01-01 Computer Receipts:

One check receipt batch totaling $1,190 was sent to the Treasurer's Office more than five business days after the funds were received.

Suggested Actions
- Receipted funds are sent to the Treasurer's Office as outlined in Local Government Code, § 113.022.
- All received checks are verified for amount and check date prior to receipting.

Management Action Plan
Clerical staff will continue to be diligent in verifying the amount and the check date on all checks received prior to receipting.

cc: Darryl Martin, Commissioners Court Administration