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Dallas County Auditor



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Honorable Michael Orozco
Constable Precinct No. 5
Dallas, Texas

RE: FINAL AUDIT REPORT Constable Precinct No 5 - FY2024 and FY2025 (Oct 2024 to March 2025)

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2023, through March 31, 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, completely, 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 department did not consistently receipt and deposit funds with 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,

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ISSUED: 8/21/2025
RELEASED: SEPTEMBER 4, 2025

REPORTABLE FINDINGS

ISS 25-Constable5-21-01 Credit Cards:

Ten online credit card payments (10.3% of transactions) were not receipted and deposited within five business days as required by Local Government Code Sec. 113.022(a). The transactions were receipted to the County Wide Receipting (CWR) system between six and 30 days after the initial transaction occurred, which could result in the undue assessment of additional interest and fee amounts on cases.

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.

Management Action Plan

- This office concurs with the findings. All recommendations made by the auditors will be immediately implemented.

cc: Darryl Martin, County Administrator