



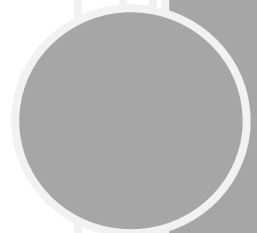
AUDIT REPORT

DALLAS COUNTY

County Treasurer - 2nd Qtr - FY2021

Darryl D. Thomas
Dallas County Auditor

ISSUED: 5/14/2021
RELEASED: MAY 14, 2021



County Treasurer - 2nd Qtr - FY2021

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This 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 a material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of laws, regulations, and contracts applicable to the department



DALLAS COUNTY
COUNTY AUDITOR

MANAGEMENT LETTER

Honorable Pauline Medrano
County Treasurer
Dallas, Texas

Attached is the County Auditor's final report entitled "County Treasurer - 2nd Qtr - FY2021" Report. In order to reduce paper usage, a hard copy will not be sent through in house mail except to the auditee.

In 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,

Darryl D. Thomas

Darryl D. Thomas
County Auditor

EXECUTIVE SUMMARY

A review of the Dallas County Treasurer during the second quarter of fiscal year 2021 revealed the significant observations listed below:

Summary of Significant Observations

- None identified

Repeat Observations from Previous Audits:

- Delays in processing refunds to the credit card chargeback account.

Only those weaknesses which have come to our attention as a result of the audit have been reported. It is the responsibility of the department management to establish and maintain effective internal control over compliance with the requirement of laws, regulations, and contracts applicable to the department.

INTRODUCTION

Dallas County Auditor's Office mission is to provide responsible, progressive leadership by accomplishing the following:

- Comply with applicable laws and regulations
- Safeguard and monitor the assets of the County utilizing sound fiscal policies
- Assess risk and establish and administer adequate internal controls
- Accurately record and report financial transactions of the County
- Ensure accurate and timely processing of amounts due to County employees and vendors
- Set an example of honesty, fairness and professionalism for Dallas County government
- Provide services with integrity
- Work in partnership with all departments to resolve all issues of the County
- Strive to utilize the latest efficient and effective technology in the performance of tasks
- Provide technical support and training in the development, implementation, and maintenance of information systems
- Hold ourselves accountable to the citizens of the County at all times
- Be responsive to the elected officials and department heads of Dallas County



DETAILS

Status of Cash

A review of status of cash issues during the second quarter of fiscal year 2021 revealed the Treasurer's Office receipted one check payment for \$83.60 that was made out to a different governmental entity. **Status:** On February 24, 2021, the Treasurer's Office processed an adjustment in the County-wide Receipting (CWR) system to correct the deposit. Local Government Code 113 requires the County Treasurer to receive all money belonging to the County and transmit the original receipt to the County Auditor. Check payments should be reviewed and verified for accuracy, including the amount, tender type, transaction date, and payer/payee name before being receipted in Class Wide Receipting (CWR). A clerical error resulted in a potential loss of Dallas County funds on uncollectible amounts for services already rendered.

Recommendation

Status of Cash

Management should review the receipting process related to acceptance of checks.

Management Action Plan

- Management has communicated to Chief Cashier, Lead Cashier, and Chief Accountant that check payments should be received and verified for accuracy before being receipted.

Auditors Response

None

cc: Darryl Martin, Commissioners Court Administrator