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Honorable John Creuzot
District Attorney
Dallas, Texas

RE: FINAL AUDIT REPORT **State Forfeiture Chapter 59 District Attorney - FY2025**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period September 1, 2024, through August 31, 2025.

The objectives of the engagement were to determine whether:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verify accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

A review of District Attorney Chapter 59 State Forfeiture cases revealed payments totaling $9,159 received after the 60-day due date were not charged late fees totaling $2,219 per the local agreement.

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: 1/9/2026
RELEASED: JANUARY 29, 2026

REPORTABLE FINDINGS

ISS.26-DAState-48-01 D.A Billing:

A sample review of the billings for 54 forfeiture cases closed during fiscal year 2025 and the corresponding payments received from participating agencies revealed six payments totaling $9,159 were received after the 60-day due date. These payments were not charged late fees totaling $2,219 per the local agreement, and the amount for one late fee could not be calculated because the value of the forfeited vehicle was not available. Additionally, two local agreements have expired as of December 31, 2024, and the new signed agreements were not provided for review.

Suggested Actions

- Enforce local agreement terms related to charging late fees.
- Update the two local agreements with current authorized signatures.

Management Action Plan

The Office acknowledges the audit observation.

- The Office has instituted new and updated agreements with uniform terms for all agencies. Regarding the two local agencies referenced, updated agreements have been prepared and submitted for review and consideration.
- During the period of expiration, the Office has not prosecuted any forfeiture actions for either of these two agencies. This said, it is the policy of the Office to prosecute all actions under the new, updated and uniform terms. With respect to enforcement and collection of late fees, the primary purpose of including the late payment fee provision is to encourage the timely payment of the principal amount. The provisions, we believe essentially serve this objective. This approach is based on long-standing cooperative practices and mutual goodwill between participating public agencies and our Office.
- It has been, and will continue to be, a key focus to timely bill, reconcile and collect outstanding principal amounts. Where egregious and appropriate, we will further pursue late payment penalties to encourage reasonably timely payments.
- For the payments received after the 60-day due date, the Office made multiple follow-up attempts to collect the outstanding balances and worked directly with the participating agencies to ensure payment was received as soon as possible. While late fees were not assessed, all principal forfeiture amounts were ultimately collected.

cc: Darryl Martin, County Administrator