

Timothy J. Hicks, CPA
Dallas County Auditor



500 Elm Street
Suite 4200
Dallas, TX 75202

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

Honorable Felicia Pitre
District Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT District Clerk Civil and Family FY2024

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2023, through September 30, 2024.

The objectives of the engagement were to determine whether:

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

Overall Results

A review of District Clerk Civil and Family for fiscal year 2024 revealed that since December 2021, an estimated \$1,787,755 in charges for services related to Attorney General IV-D suits have not been billed to the Texas Attorney General's Office for reimbursement. The delay in billing is due to a report error that occurred during an Odyssey system update.

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,

A handwritten signature in cursive script that reads "Timothy J. Hicks".

Timothy J. Hicks, CPA
County Auditor

ISSUED: 3/25/2025
RELEASED: APRIL 14, 2025

REPORTABLE FINDINGS

ISS.25-DC-8.02-01 District Clerk Attorney General IV-D Billing:

Request for District Clerk Attorney General (AG) IV-D billings and inquiry of District Clerk personnel revealed that since December 2021, an estimated total of \$1,787,755 in charges for services related to Attorney General IV-D suits have not been billed to the Texas Attorney General's Office for reimbursement. The delay in billing is due to a report error that occurred during an Odyssey system update.

Status: The department has been in meetings with the system vendor to discuss the technical issues with Odyssey, including AG Billings. A new system update to Odyssey is anticipated to occur in March 2025.

Suggested Actions

- Determine if there is a workaround (systematic or manual) that will allow the department to bill Texas Attorney General for reimbursement for prior year's activity.
- Work with the vendor to correct Odyssey so that the system can be used to generate monthly billings.

Management Action Plan

- The District Clerk Trust/Accounting/Collections division has been meeting several times a week with Tyler Technologies and Dallas County Information Technology to address this issue. The division has made a lot of progress in getting this issue resolved and will continue to work together to ensure the department can start billing the Texas Attorney General's Office soon.

cc: Darryl Martin, Commissioners Court Administration