

**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 Juvenile - FY 2024 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 cost, fines, and fees were accurately assessed and recorded in compliance with statutory requirements.
4. Evaluate internal controls over financial transactions.

Overall Results

Review of District Clerk Juvenile for fiscal year 2024 and partial fiscal year 2025 (October 2024 - March 2025) revealed delays in voiding computer receipts, depositing non-cash transactions, and applying case credits/waivers.

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, CPA*  
Timothy J. Hicks, CPA  
County Auditor

ISSUED: 8/13/2025  
RELEASED: SEPTEMBER 2, 2025

## REPORTABLE FINDINGS

### 25-IA-DC-10-01 Credits:

A sample review of 15 credits applied to cases revealed five credits were not applied timely. The credits were applied to cases in Odyssey between 40 and 395 days after the Judge's approval date.

#### Suggested Actions

- Establish written procedures for the processing of credits and waivers.
- Ensure credits are entered in the Odyssey system in a timely manner.

#### Management Action Plan

- Establish a written policy to enter credits on cases in Odyssey within two (2) business days of receipt of the signed order.

### 25-IA-DC-10-02 Voided Computer Receipts:

A review of all 27 District Clerk Juvenile voided computer receipts totaling \$3,238 revealed 14 computer receipts (51%) totaling \$1,766 were voided between 30 minutes and four days after the original transaction.

#### Suggested Actions

- Periodically review system reports and daily work for accuracy and staff compliance with established policies and procedures.
- Ensure that voids and receipt corrections are processed within 30 minutes of the original transaction.

#### Management Action Plan

- Review voided procedures with staff when a void is needed. Voids must be requested and processed within 30 minutes of the transaction for cash and check payments.
- Establish a written policy for Point of Sales (POS) debit/credit card transactions to be voided by the next business day from the date of receipt of the bank statement.

### 25-IA-DC-10-03 Odyssey Tills and Deposits:

A review of all Odyssey tills, closeouts, and deposits revealed credit card and Texfile tills totaling \$17,091 were deposited between five to 36 business days after tills were closed in Odyssey.

## REPORTABLE FINDINGS

### Suggested Actions

- Periodically review system reports to ensure all tills have been closed and deposited with the Treasurer's Office in a timely manner.
- Require supervisory review to ensure all tills are closed and deposited daily.

### Management Action Plan

Establish a written policy to:

- Follow-up on monthly maintenance of systems used for credit card and Texfile payments to ensure accurate operations.
- Notify those responsible for maintenance of systems of any issues immediately.
- Report issues with banking and/or other systems to the Treasury Department for delayed deposits.

cc: Darryl Martin, County Administrator