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Honorable Felicia Pitre
District Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **District Clerk Criminal - FY2025 (April 2025 to September 2025)**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period April 1, 2025 through September 30, 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, 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

A review of District Clerk Criminal for fiscal year 2025 (April 2025 to September 2025) revealed delays in voiding computer receipts totaling $6,443 and depositing Point of Sale and Texfile tills totaling $13,154. In addition, one employee's Notice of Separation form was submitted 6 months after the termination date. The former employee's Odyssey till was also not deactivated; however, it was reused for a new employee.

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

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ISSUED: 2/4/2026
RELEASED: MARCH 3, 2026

REPORTABLE FINDINGS

ISS.26-DC-9.01 Manual and Computer Receipt Voids:

A review of all 31 District Clerk Criminal computer receipt voids identified 14 computer receipts totaling $6,443 voided between 30 minutes and five hours after the original transaction. Of these, eight receipts totaling $6,065 were reissued the following day. Additionally, one manual cash receipt was altered from $50 to $10.

Suggested Actions

- Require that all voids and receipt corrections are processed within 30 minutes of the original transaction.
- Conduct periodic monitoring to verify employee compliance with required procedures.

Management Action Plan

The voiding of the receipt timeframe could be for several reasons, as cashiers deal with several issues after the fact that may cause them to have a void at that time and reissue once the problems are solved. Collections Management will ensure that notes are entered into the system and attached to voided receipts, providing insight into time frame issues in the future. Also, they will conduct training with cashier staff while continuing to spot check daily work for accuracy.

ISS.26-DC-9.02 Deposits and Odyssey Tills:

A review of all Odyssey tills, closeouts, and deposits during partial fiscal year 2025 (April 2025 to September 2025) identified thirteen Point of Sale and Texfile tills totaling $13,154 deposited between five and nine business days after their Odyssey creation date. Additionally, two check deposits did not reconcile to the system control totals: one deposit included an altered cashier's check resulting in a $3,065 shortage and another deposit excluded a cashier's till, creating a $1,415 overage.

Suggested Actions

- Implement periodic reviews of system reports and daily work to ensure accuracy and adherence to established policies and procedures.
- Establish a supervisory review process to verify that all tills are closed and deposited on a daily basis.

Management Action Plan

The Odyssey E-file tills open and close according to Tyler rules and is not opened and closed manually by the Criminal Cashiers. The Collections manager has noted that the till does not open and close every day therefore may account for the length of time noted. This is something we will investigate further and submit a ticket to get more details from Tyler. The deposit of tills

for the Point of Sale and Texfile must be accompanied by a bank statement that is usually available 48-72 hours after the till closes excluding weekends and holidays. This adds additional time for the deposit to be completed for submission to the Treasurer's Office. The District Clerk Collections section does agree and will implement the suggested actions from the Auditor's office to improve on the other listed areas.

ISS.26-DC-9.03 Odyssey User Access:

A limited review of the financial setup and user access in the Odyssey case management system identified one till associated with a user no longer employed by Dallas County was not de-activated. The former employee's till was transferred to a new employee's.

- Per the Notice of Separation form, the employee left the county in July 2025; however, the form was signed and submitted by the District Clerk's Human Resources section on January 08, 2026.
- Per the Odyssey User Request form for the new employee, the department requested to replicate the former employee's till. However, IT Services changed the name of the till instead of creating a new till for the new employee and mirroring the former employee's access.

Suggested Actions

- Verify submission of a Notice of Separation form at the time of an employee's termination.
- Ensure the employee's end date is entered, and the Odyssey account is marked inactive; deactivate all assigned cashier stations and tills when employment ends.
- Notify the IT Department to confirm that all system access, including the tills assigned to former employees, is fully deactivated.
- Conduct periodic review of user accounts to confirm timely deactivation for separation of transferred employees.

Management Action Plan

The District Clerk Collections section does agree and will implement the suggested actions from the Auditor's Office to improve on the issues found in this area.

cc: Darryl Martin, County Administrator