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Honorable Felicia Pitre
District Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **District Clerk Passport - Partial FY2025 (Oct 2024 - Mar 2025)**

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

The objectives of the engagement were to determine whether:

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 all District Clerk passport locations revealed 18 instances in which computer receipts were voided more than one hour after the original transaction, including 11 receipts that were voided more than 4 hours. This increases the potential that customers may possess receipts that no longer reflect the final receipt details and amounts that were input in the system.

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: 10/7/2025
RELEASED: OCTOBER 27, 2025

REPORTABLE FINDINGS

ISS.25-DC-11.02.01 Computer Receipt Voids:

A review of District Clerk Central, North, and East locations revealed 18 (30% of voids) computer receipts totaling $2,251 were voided more than one hour after the original transaction.

Suggested Actions

- Ensure receipts are verified for accuracy of amount, payment type, and payer before issuing to a customer.
- Periodically review system reports and daily work for accuracy and staff compliance with established policies and procedures.

Management Action Plan

All three passport locations adhere to the District Clerk's policy and procedures; they verify payments before issuing any receipt for accuracy and compliance with the policies. In some situations, the voiding of receipts may be delayed due to the manager's absence from certain locations or for travel between locations; then the lead clerks at both North and East offices are authorized to process voids except when the receipt was issued by them. Additionally, the manager generates a daily void report and receives notification from leads regarding any voids.

The following management action plan will be implemented:

- Establish compensating controls for review of voids at passport locations without a full-time supervisor on staff.
- Review every quarter non-supervisory void to ensure voids were appropriate.
- Revise the cash handling and receipt procedures to stress the importance of promptly processing voided receipts within 30 minutes.
- Implement the cash handling and receipt procedures to highlight the requirement of verifying the accuracy of the amount, payment type, and payer information before issuing receipts to customers.

cc: Darryl Martin, County Administrator