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Honorable Felicia Pitre
District Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT **District Clerk Criminal - FY 2024 and FY 2025 (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 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, 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

A review of District Clerk Criminal for fiscal year 2024 and fiscal year 2025 (October 2024 to March 2025) revealed deposits were delayed and not timely deposited. Seven computer receipts were voided between three and 514 days after the original transaction.

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: 6/30/2025
RELEASED: JULY 16, 2025

REPORTABLE FINDINGS

ISS 25-DC-9.01-01 Fee Compliance:

A sample review of 50 District Clerk criminal cases with assessments created during fiscal year 2024 and fiscal year 2025 (October 2024 to March 2025) revealed four cases were not assessed the correct fees per statutes.

Suggested Actions

- Process corrections (within statutory guidelines) for assessment errors and adjustments reported to the County Treasurer's Office for inclusion in the next State Quarterly Report.
- Periodically review assessments for appropriateness, timeliness, and completeness.
- Emphasize accuracy in recording all elements of the assessments.

Management Action Plan

This audit on Fee Compliance is one of the most successful results had by the District Clerk Criminal division in recent years. Four issues out of 50 sample cases are a major accomplishment for the District Clerk's Office in a county with a case load of this size. As we know there must be an error rate for staff as no one is 100% accurate all the time; however, we will work to minimize as many of these errors as possible with the management action plan below.

The District Clerk Criminal management will add the following suggested actions:

- Process corrections (within statutory guidelines) for assessment errors and adjustments reported to the County Treasurer's Office for inclusion in the next State Quarterly Report.
- Periodically review assessments for appropriateness, timeliness, and completeness.
- Emphasize accuracy in recording all elements of the assessments.

ISS 25-DC-9.01-02 Manual Receipts:

A sample review of 20 out of 95 manual receipts posted to Odyssey revealed nine cash manual receipts totaling $1,195 were receipted to Odyssey between two and 28 days after the original transaction.

Suggested Actions

- Establish and enforce written procedures requiring manual receipt numbers to be entered into Odyssey.
- Periodically review manual receipt books for completeness and proper posting to Odyssey.
- Reconcile manual receipts to Odyssey receipts to ensure all transactions have been recorded.

REPORTABLE FINDINGS

Management Action Plan

The District Clerk Criminal Collection section works to promptly receipt and deposit all monies when systematically able to do so. The transition to Odyssey came with some residual system issues that had to be rectified by Dallas County IT and Tyler Technologies. These issues had to be reviewed and changes had to be updated and then programmed into the financial section of the system. This resulted in additional testing and trouble shooting. During this time, customers were given manual receipts and given credit if they adhered to their established payment plan dates. However, the monies could not be receipted timely.

District Clerk Criminal management will add the following suggested actions:

- Establish and enforce written procedures requiring manual receipt numbers to be entered into Odyssey.
- Periodically review manual receipt books for completeness and proper posting to Odyssey.
- Reconcile manual receipts to Odyssey receipts to ensure all transactions have been recorded.

ISS.25-DC-9.01-03 Computer Receipt Voids:

A review of all 91 District Clerk Criminal computer receipt voids processed during fiscal year 2024 and fiscal year 2025 (October 2024 to March 2025) revealed seven computer receipts were voided between three and 514 days after the original transaction. Also, four voided computer receipts were re-receipted between two and 23 days after the original receipt.

Suggested Actions

- Establish written receipt procedures that emphasize receipts are to be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer.
- Ensure voids and receipt corrections are processed within 30 minutes of the original transaction.
- Periodically, review employees' adherence to the procedures.

Management Action Plan

District Clerk Criminal cashiers work to void receipts timely, with a reason for the void and receipts are reviewed by a supervisor and/or manager. Voided receipt copies are retained for future review and audit. The delay in re-receipting four voided computer was due to the Odyssey conversion issues that had to be researched. The delay in voiding four of the seven computer receipts was due to Odyssey system issues where Tyler Technologies had to be involved.

District Clerk Criminal management will take the following suggested actions:

REPORTABLE FINDINGS

- Establish written receipt procedures that emphasize receipts are to be verified for accuracy of amount, payment type, case number, and payer before issuing to a customer.
- Ensure voids and receipt corrections are processed within 30 minutes of the original transaction whenever possible or notated as why they are not.
- Periodically, review employees' adherence to the procedures.

ISS 25-DC-9.01-04 Deposits and Odyssey Tills:

A review of all Odyssey tills, closeouts, and deposits during fiscal year 2024 and fiscal year 2025 (October 2024 to March 2025) revealed deposits totaling $215,400 were not deposited timely.

Suggested Actions

- Periodically review system reports and daily work for accuracy and staff compliance with established policies and procedures.
- Require supervisory review to ensure all tills are closed and deposited daily.

Management Action Plan

District Clerk Criminal cashiers work to promptly receipt and deposit all money received along with reconciling tills daily for the Odyssey deposit. If a till is not closed daily, there would have to be a good reason why and management decision involved.

The District Clerk Criminal management will take the following suggested actions:

- Periodically review system reports and daily work for accuracy and staff compliance with established policies and procedures.
- Require supervisory review to ensure all tills are closed and deposited daily.

cc: Darryl Martin, County Administrator