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Honorable Felicia Pitre
District Clerk
Dallas, Texas

RE: FINAL AUDIT REPORT District Clerk Criminal 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 Criminal for fiscal year 2024 revealed a delay in the posting of disbursements to Odyssey after check issuance.

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-9.02-01 Special Funds:

A review of District Clerk Criminal Special Fund 503 disbursements issued during fiscal year 2024 revealed 11 disbursements totaling \$18,249 posted to Odyssey case management system between four to six days after the check was issued from Oracle Fusion.

Suggested Actions

- Generate a daily Odyssey Transaction Listing report for disbursements.
- Compare the Odyssey Transaction Listing report to the disbursement file received from the Treasurer's Office to confirm all checks have been posted to Odyssey in the correct amounts and to the correct cases.

Management Action Plan

The District Clerk Criminal Collections section was directed to implement a restitution process in April of 2024. This process was created from scratch and involved several partners from IT to the County Treasurer's Office. There were several issues that had to be worked out since the Texas Department of Criminal Justice (TDCJ) was previously processing restitution checks. The transition took some time to be worked through, and the following eleven disbursements have been identified as part of the first batch of checks received by the District Clerk's Office.

The District Clerk Criminal Collections team has created Standard Operating Procedures for the restitution process and will add the following suggested actions:

- Generate a daily Odyssey Transaction Listing report for disbursements.
- Compare the Odyssey Transaction Listing report to the disbursement file received from the Treasurer's Office to confirm all checks have been posted to Odyssey in the correct amounts and to the correct cases.

cc: Darryl Martin, County Administrator