Timothy J. Hicks, CPA
Dallas County Auditor

500 Elm Street
Suite 4200
Dallas, TX 75202

Tel: (214) 653-6472
Fax: (214) 653-6440

Honorable Marian Brown
Dallas County Sheriff
Dallas, Texas

RE: FINAL AUDIT REPORT **State Forfeiture - Sheriff's Department - FY2025**

The Dallas County Auditor's Office Internal Audit Division performed procedures for the period October 1, 2024, through September 30, 2025.

The objectives of the engagement were to determine whether:

1. Ensure compliance with statutory requirements

2. Evaluate internal controls

3. Verify accuracy and completeness of reporting

4. Review controls over safeguarding of assets

Overall Results

The department has not escheated abandoned funds as indicated in the Code of Criminal Procedure Art.18.17 (h).

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: 11/21/2025
RELEASED: DECEMBER 1, 2025

REPORTABLE FINDINGS

ISS-26-ShfState-60-01 Seizure Account:

Found or abandoned funds totaling $23,638 reported between 2009 and 2021 remain in the Sheriff's Seizure bank account without being deposited to a bank account administered by Dallas County.

Suggested Actions

- Return the $23,638 in abandoned funds that remain in the seizure account.
- Process found and abandoned funds with no known owner after 90 days, consistent with Code of Criminal Procedure Art. 18.17 (h).

Management Action Plan

We will try again to locate the people with their last known address to refund their money. If we are unsuccessful, then we will start processing to escheat to the State. Funds are traditionally kept in a bank account that's administered by the Sheriff's Department for ease of refund to the owners of the funds.

cc: Darryl Martin, County Administrator