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Honorable Marian Brown
Dallas County Sheriff
Dallas, Texas

RE: FINAL AUDIT REPORT Sheriff - 1033 Property 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:

1. Ensure compliance with statutory requirements
2. Evaluate internal controls
3. Verify of accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

A review of all 1033 Program equipment revealed one firearm could not be located during the inventory.

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,

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REPORTABLE FINDINGS

ISS.26-SHF-84-01 Property Inventory:

A review of all 1033 Program equipment revealed one firearm was not located at the time of the inventory. **Status:** Department was unable to locate the firearm.

Suggested Actions

- Establish and implement a formal firearm check-out and check-in process to ensure proper accountability and control.
- Maintain an inventory log documenting each firearm's issuance, assigned custodian, and return during training exercises.
- Conduct periodic physical inventories and reconcile results to inventory records, investigating all discrepancies promptly.
- Report the unlocated firearm to the State/Law Enforcement Support Office in accordance with State Plan of Operations Section 13.

Management Action Plan

Policy: Access to the armory and the issuance of weapons and equipment shall be strictly controlled and limited to authorized personnel only. All transactions shall be documented, and regular audits conducted to maintain accountability.

Check-Out Procedures:

All weapons and equipment must be logged at the time of issuance. Required documentation includes date/time, employee name and ID, item description and serial number (if applicable), issuing supervisor, and employee signature. The issuing supervisor will verify the condition and functionality of all items prior to release.

Check-In Procedures:

All issued weapons and equipment shall be returned and logged at the end of the shift or upon completion of use. Returned items shall be inspected for condition. Any damage, loss, or discrepancy shall be documented and immediately reported through the chain of command.

Inventory and Audit: A complete inventory and audit of all armory weapons and equipment shall be conducted no later than the last day of each month. The audit will verify item accountability, condition, and accuracy of records. Any discrepancies shall be documented and investigated without delay.

cc: Darryl Martin, County Administrator

The report is intended for the information and use of the agency/department. While we have reviewed internal controls and financial reports, this review will not necessarily disclose all matters of material weakness. It is the responsibility of the department to establish and maintain effective internal control over compliance with the requirements of law, regulations, and contracts applicable to the department.