

**Timothy J. Hicks, CPA**  
Dallas County Auditor



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Honorable Marian Brown  
Dallas County Sheriff  
Dallas, Texas

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

The department has not deposited forfeited or abandoned funds to the appropriate account.

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,

A handwritten signature in cursive script that reads "Timothy J. Hicks".

Timothy J. Hicks, CPA  
County Auditor

## REPORTABLE FINDINGS

### ISS.25-ShfState-60-01 Forfeiture Account:

One forfeiture award totaling \$5,962 has not been transferred from the non-county bank account solely administered by the Sheriff's Department to a bank account administered by Dallas County.

#### Suggested Actions

- Transfer the \$5,962 from the seizure account to the forfeiture account.
- Reconcile forfeiture cases with judgements (with forfeiture awards) to Oracle reports to detect errors and ensure financial records are complete.

#### Management Action Plan

The forfeiture amount was processed and distributed on December 20, 2024 as outlined in the case judgement.

### ISS.25-ShfState-60-02 Seizure Account:

Found or abandoned funds totaling \$23,638.39 reported between 2009 and 2021 remain in the Sheriff's Seizure bank account without depositing to a bank account administered by Dallas County.

#### Suggested Actions

- Return the \$23,638 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

Our Property and Evidence section is still trying to contact the defendants. We will seek advice from the Auditor to escheat or move funds to the County depository.

cc: Darryl Martin, Commissioners Court Administration