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Honorable Marian Brown
Dallas County Sheriff
Dallas, Texas

RE: FINAL AUDIT REPORT State Forfeiture - Clean Air Task Force - 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. Verify accuracy and completeness of reporting
4. Review controls over safeguarding of assets

Overall Results

The department did not return seized funds that were due to defendants totaling \$2,057. Additionally, three property items remain missing from prior audits.

Status: On November 5, 2024, the department submitted a request to the Commissioners Court to remove missing items from the property records.

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

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ISSUED: 2/4/2025
RELEASED: FEBRUARY 18, 2025

REPORTABLE FINDINGS

ISS 25-CleanAir-62-02 Property:

As of October 8, 2024, three property items remain missing from prior audits.

Status: On November 5, 2024, the department submitted a request to the Commissioners Court to remove missing items from the property records.

Suggested Actions

Brief the Commissioners Court on the three items that remain missing to remove items from property records.

Management Action Plan

Missing items were briefed to Commissioners Court on November 5, 2024; Internal Audit was notified.

ISS 25-CleanAir-62-01 Seized Funds:

Seized funds totaling \$2,057 have not been returned to two defendants per the court-ordered judgements rendered in 2017.

Suggested Actions

- Attempt to refund seized money to defendants.
- Escheat the \$2,057 to the State if defendants or authorized parties cannot be located.

Management Action Plan

Department will continue to try to locate defendants. If unable to locate defendants, the department will seek advice from the Auditor's Office to move forward with escheating funds to the State.

cc: Darryl Martin, Commissioners Court Administration