

Dallas County Auditor's Office



Annual Audit Plan

Fiscal Year 2026

(October 1, 2025 – September 30, 2026)

Scheduled Engagements

Below are the audits tentatively scheduled to start each quarter.

1st Quarter – October 1, 2025 to December 31, 2025

Quarter	Type	Engagement Name	Audit Period
Tentatively Scheduled: October 1, 2025 - December 31, 2025			
1st	RST	Sheriff's Motor Carrier Violation Act "Cost of Enforcement" Worksheet	FY2025
1st	RST	Sheriff's Commissary Annual Jail Expenditure Report	FY2025
1st	RST	Sheriff's Commissary Report – 4th Quarter	FY2025
1st	RST	District Attorney State Forfeiture	FY2025
1st	RST	Indigent Defense Expenditure Report (IDER) – Criminal and Indigent Defense Expenditure Report – CPS	FY2025
1st	RST	District Attorney Federal Forfeiture	FY2025
1st	RST	Constable 1 Federal Forfeiture	FY2025
1st	RST	Constable 2 Federal Forfeiture	FY2025
1st	RST	Constable 3 Federal Forfeiture	FY2025
1st	RST	Constable 4 Federal Forfeiture	FY2025
1st	RST	Sheriff's Office Federal Forfeiture	FY2025
1st	RST	Constable 1 State Forfeiture	FY2025
1st	RST	Constable 2 State Forfeiture	FY2025
1st	RST	Constable 3 State Forfeiture	FY2025
1st	RST	Constable 4 State Forfeiture	FY2025
1st	RST	Constable 5 State Forfeiture	FY2025
1st	RST	Sheriff's Office State Forfeiture	FY2025
1st	RST	Sheriff's Office Clean Air Task Force State Forfeiture	FY2025
1st	RST	HHS Environmental Health and Safety Report	FY2025
1st	RST	District Clerk Registry Audit	FY2025
1st	RST	County Clerk Registry Audit	FY2025
1st	RSA	Constable Precinct No. 4	FY2025 (April 2025 to September 2025) - 6 months
1st	RSA	County Treasurer – 4 th Quarter	FY2025
1st	RSA	Constable Precinct No. 5	FY2025 (April 2025 to September 2025) - 6 months
1st	RSA	Justice of the Peace Precinct 3, Place 2	FY2025 (April 2025 to September 2025) - 6 months

Quarter	Type	Engagement Name	Audit Period
1st	RSA	Justice of the Peace Precinct 3, Place 1	FY2025 (April 2025 to September 2025) - 6 months
1st	RSA	Justice of the Peace Precinct 5, Place 1	FY2025
1st	RSA	Justice of the Peace Precinct 1, Place 2	FY2025 (April 2025 to September 2025) - 6 months
1st	RSA	Tax Office – Financial Administration and Accounting	FY2025
1st	RSA	County Clerk Criminal	FY2025 (April 2025 to September 2025) - 6 months
1st	RSA	District Clerk Criminal / Bond Forfeiture	FY2025 (April 2025 to September 2025) - 6 months
1st	RSA	County Clerk Central Records	FY2025 (April 2025 to September 2025) - 6 months
1st	RBA	Sheriff - 1033 Property	FY2025
1st	LTD	Automobile Service Center	FY2025
1st	LTD	Facilities	FY2025
1st	LTD	Foreign Travel Services	FY2025
1st	LTD	Public Service	FY2025
1st	LTD	Sheriff Photo Lab	FY2025
1st	LTD	Sheriff Print Shop	FY2025
1st	LTD	Supply Room/Postage	FY2025
1st	LTD	Road and Bridge #3	FY2025
1st	LTD	Road and Bridge #4	FY2025
1st	LTD	Tax Office Proof of Cash - Review – 4 th qtr	FY2025

2nd Quarter – January 2, 2026 to March 31, 2026

Quarter	Type	Engagement Name	Audit Period
Tentatively Scheduled: January 2, 2026 - March 31, 2026			
2nd	RST	Sheriff's Commissary Report – 1st qtr	FY2026
2nd	RST	Tax Incremental Financing Calculations (TIF's)	FY2025
2nd	RSA	County Clerk Truancy 91, 92, and 94	FY2025 and FY2026 (April 2025 to March 2026) - 12 months
2nd	RSA	Constable Precinct No. 2	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	County Treasurer – 1st Quarter	FY2026
2nd	RSA	District Clerk Passport	FY2025 and FY2026 (April 2025 to March 2026) - 12 months

Quarter	Type	Engagement Name	Audit Period
2nd	RSA	District Clerk Civil and Family	FY2025
2nd	RSA	Justice of the Peace Precinct 4, Place 1	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	Justice of the Peace Precinct 2, Place 1	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	Justice of the Peace Precinct 1, Place 1	FY2025
2nd	RSA	Sheriff Department – Receipts and Cash Handling	FY2025
2nd	RSA	Tax Office – Special Collections: SIT and Beer and Wine	FY2025
2nd	RSA	District Clerk Juvenile	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	County Clerk Civil	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	County Clerk Probate	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	County Clerk Vitals	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	County Clerk Recording	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	Constable Precinct No. 3	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	Justice of the Peace Precinct 4, Place 2	FY2025 (April 2025 to September 2025) - 6 months
2nd	RSA	Justice of the Peace Precinct 5, Place 2	FY2025 (April 2025 to September 2025) - 6 months
1st	RBA	Fire Marshal	FY2025
1st	RBA	Southwestern Institute of Forensics	FY2025
2nd	RBA	Justice of the Peace – Odyssey Special Fund	FY2025
2nd	SYS	Oracle Fusion – Rights and Roles	FY2026
2nd	LTD	Tax Office Proof of Cash - Review - 1 st	FY2026

3rd Quarter – April 1, 2026 to June 30, 2026

Quarter	Type	Engagement Name	Audit Period
Tentatively Scheduled: April 1, 2026 - June 30, 2026			
3rd	RST	Sheriff's Commissary Report – 2nd qtr.	FY2026
3rd	RST	Sheriff Criminal Justice Mandate – Truth N Taxation (TNT)	FY2025
3rd	RST	TIF – Truth N Taxation (TNT)	FY2025

Quarter	Type	Engagement Name	Audit Period
3rd	RSA	Tax Office – Property Tax Payments and Refunds	FY2025
3rd	RSA	Constable Precinct No. 1	FY2025 and FY2026 (April 2025 to March 2026) - 12 months
3rd	RSA	Constable Precinct No. 4	FY2026 (October 2025 to March 2026) - 6 months
3rd	RSA	Constable Precinct No. 5	FY2026 (October 2025 to March 2026) - 6 months
3rd	RSA	County Clerk Central Records	FY2026 (October 2025 to March 2026) - 6 months
3rd	RSA	County Clerk Criminal	FY2026 (October 2025 to March 2026) - 6 months
3rd	RSA	Justice of the Peace Precinct 1, Place 2	FY2026 (October 2025 to March 2026) - 6 months
3rd	RSA	County Treasurer – 2 nd Quarter	FY2026
3rd	RSA	District Clerk Criminal / Bond Forfeiture	FY2026 (October 2025 to March 2026) - 6 months
3rd	RSA	Justice of the Peace Precinct 3, Place 2	FY2026 (October 2025 to March 2026) - 6 months
3rd	RSA	Justice of the Peace Precinct 5, Place 1	FY2026 (October 2025 to March 2026) - 6 months
3rd	RSA	Justice of the Peace Precinct 2, Place 2	FY2025 and FY2026 (April 2025 to March 2026) - 12 months
3rd	RSA	Justice of the Peace Precinct 3, Place 1	FY2026 (October 2025 to March 2026) - 6 months
3rd	RBA	Payroll Process - Payroll/Human Resources	FY2026
3rd	RBA	Juvenile Department	FY2025
3rd	RBA	Sheriff – Vault Operations	FY2025
3rd	SYS	TechShare: Indigent Defense System	FY2026
3rd	SYS	Odyssey: District and County Courts	FY2026
3rd	LTD	Tax Office Proof of Cash - Review - 2 nd	FY2026

4th Quarter – July 1, 2026 to September 30, 2026

Quarter 4	Type	Engagement Name	Audit Period
Tentatively Scheduled: July 1, 2026 - September 30, 2026			
4th	RST	Sheriff's Commissary Report – 3rd qtr.	FY2026
4th	RSA	Justice of the Peace Precinct 4, Place 1	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	County Clerk Recording	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	Constable Precinct No. 2	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	County Clerk Civil	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	County Clerk Probate	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	County Clerk Vitals	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	County Treasurer – 3rd Quarter	FY2026
4th	RSA	District Clerk Civil and Family	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	District Clerk Juvenile	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	Justice of the Peace Precinct 1, Place 1	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	Justice of the Peace Precinct 2, Place 1	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	Justice of the Peace Precinct 4, Place 2	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	Justice of the Peace Precinct 5, Place 2	FY2026 (October 2025 to March 2026) - 6 months
4th	RSA	Tax Office – Motor Vehicle	FY2025

Quarter 4	Type	Engagement Name	Audit Period
4th	RSA	Constable Precinct No. 3	FY2026 (October 2025 to March 2026) - 6 months
4th	RBA	Sheriff - Quartermaster	FY2025
4th	RBA	Accounts Payable Process	FY2026
4th	SYS	Adult Information Systems	FY2026
4th	SYS	County Information Technology (IT)	FY2026
4th	LTD	Tax Office Proof of Cash - Review - 3 rd qtr	FY2026
4th	LTD	Dallas County Wellness Center	FY2025 (Oct 2024 to June 2025)
4th	LTD	Household Hazardous Waste	FY2025 (Oct 2024 to June 2025)
4th	LTD	Law Library	FY2025 (Oct 2024 to June 2025)
4th	LTD	DRO Child Support	FY2025 (Oct 2024 to June 2025)
4th	LTD	District Attorney	FY2025 (Oct 2024 to June 2025)
4th	LTD	HHS Human Services and Environmental	FY2025 (Oct 2024 to June 2025)
4th	LTD	Jury Services	FY2025 (Oct 2024 to June 2025)

LEGEND		
RSA	Re-occurring Statutory Audit	Required by statute to be performed at regular intervals
RBA	Risk-Based Audit	Determined based on assessed risk factors
RST	Re-occurring Statutory to Third Party	Statutory audit with required reporting to third-party (i.e. forfeiture)
SYS	Systems Audit	Review of a computer-based system
LTD	Limited Audit	Limited review of department internal controls related to financial reporting, cash management or other assets