

Memorandum



CITY OF DALLAS
(Report No. A19-008)

DATE: March 22, 2019

TO: Honorable Mayor and Members of the City Council

SUBJECT: Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway

The *Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway*, regarding a former City of Dallas (City) Council Member who resigned on August 9, 2018 showed: (1) City policies and procedures were not always followed; (2) an outstanding debt was owed to the City; and, (3) three of three prior recommendations included in the *Special Audit of the Accounts of Four Former City Council Members*, Report Number A18-005 (Special Audit), issued January 26, 2018, were not implemented (see Attachment I).

The Mayor and City Council Office (MCC) responded to the prior Special Audit recommendations by improving internal controls and providing City Council Assistants with additional training. For example, MCC introduced the following two new internal procedures: (1) *MCC On-boarding and Off-boarding Procedures for Elected Officials*; and, (2) *MCC Procurement Procedure*, including use of *Procurement and Travel Credit Cards* to improve compliance with the City's procurement, purchase card and travel credit card policies and procedures. These procedures also provide guidelines for the appropriate use of elected officials' City-funded officeholder accounts. Although there are opportunities for MCC to make additional internal control improvements, MCC's ability to ensure established internal controls are consistently followed is limited.

We recommend the City Manager's Office continue to work with MCC and City Council Members to: (1) improve internal controls; and, (2) comply with City policies and procedures by implementing the recommendations shown in Attachment I of this report.

Please see Attachment II for additional background and Attachment III for Management's Response.

We would like to acknowledge management's cooperation during this audit. If you have any questions or need additional information, please contact Interim First Assistant City Auditor, Theresa Hampden at 214-670-4968 or by email at theresa.hampden@dallascityhall.com or me at 214-670-4517 or by email at carol.smith@dallascityhall.com.

Sincerely,



Carol A. Smith, CPA, CIA, CFE, CFF
Interim City Auditor

Attachments

C: T.C. Broadnax, City Manager
Christopher J. Caso, Interim City Attorney
Biliera Johnson, City Secretary
Kimberly Bizer Tolbert, Chief of Staff
M. Elizabeth Reich, Chief Financial Officer
Nina Arias, Director – Department of Human Resources
Gloria Lopez Carter, Director – Department of Court and Detention Services
Chhunny Chhean, Interim Director – Office of Procurement Services
Sheri Kowalski, City Controller
Terry Lowery, Director – Department of Dallas Water Utilities
Hugh Miller, Interim Chief Information Officer – Department of Communication and Information Services
Erick Thompson, P.E., Director – Building Services Department
Carrie Rogers Prysock, Managing Director – Mayor and City Council Office

Compliance Requirements

The information below shows: (1) the specific compliance requirements evaluated by the Office of the City Auditor; (2) a summary of the compliance exceptions noted and the associated recommendations; and, (3) whether the same exception was noted in the prior *Special Audit of the Accounts of Four Former City Council Members*, Report Number A18-005 (Special Audit).

Compliance Requirements Evaluated	Evaluation Results	Prior Special Audit Exception	Recommendation
<p>1. Verified the former City Council Member complied with the City of Dallas (City) policies and procedures related to the “off-boarding” process for an individual leaving City employment.</p>	<p>No exceptions noted</p>	<p>No</p>	<p>N/A</p>
<p>2. Verified the City and/or the former City Council Member controlled and accounted for any City assets assigned to and/or purchased with City funds.</p>	<p>Compliance exceptions noted</p> <p>Access to Mayor and City Council Office’s (MCC) inventory records was not properly restricted and certain processes used to document and track city-owned personal property were inadequate. As a result, information noted in the inventory records was not reliable (accurate, consistent, and complete). Specifically, the</p> <ul style="list-style-type: none"> • MCC’s inventory records were not password protected • Multiple MCC staff had the ability to create and/or edit information included in the inventory records without supervisory review and approval • Inventory records to verify tracking details included inconsistent dates and date formats (Month/Year or Month/Day/Year) or no dates were documented 	<p>No</p>	<p>I. We recommend the City Manager and the Managing Director of MCC improve MCC’s inventory records by ensuring:</p> <ul style="list-style-type: none"> • Inventory records are password protected • Access to create and/or edit inventory records is restricted to approved individuals; and, any changes made to inventory records are reviewed and approved by a supervisor • Personnel use consistent date formats and all relevant dates are included

Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway

Compliance Requirements Evaluated	Evaluation Results	Prior Special Audit Exception	Recommendation
	<ul style="list-style-type: none"> • Inventory records were not updated when asset changes occurred • Department of Communication and Information Services' (CIS) Smart Devices Chain of Custody (Chain of Custody) form, which is used by CIS to document the issuance and return of information technology assets such as iPhones, was not designed to record the sequence of custody, control, transfer or disposition of personal property. <p>For example, the status of an iPhone 7 Plus (iPhone), assigned to Mr. Caraway and purchased with City funds, was not updated when the iPhone was damaged to show the chain of custody and the iPhone's ultimate disposition. During an inventory check on October 9, 2018, the iPhone could not be located. The MCC inventory records show that the iPhone was returned to MCC inventory January 2018; however, no specific return date was recorded. The Chain of Custody form shows the iPhone was issued to Mr. Caraway on June 28, 2017 but provides no additional information for ongoing tracking of the item.</p> <p>The Administrative Directive (AD) 6-01, <i>Control of City Property</i> (AD 6-01), requires "each Department Director to establish and maintain adequate internal controls and security for all personal property charged to that department."</p>		<p>II. We recommend the Director of CIS revise the Chain of Custody form to include a record of custody sequence for transfers, returns, and/or disposition of personal property.</p>

Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway

Compliance Requirements Evaluated	Evaluation Results	Prior Special Audit Exception	Recommendation
<p>3. Verified the City and/or the former City Council Member complied with: (1) AD 4-07, <i>Authorization and Reimbursement for Out-of-Town Travel and Travel Related Expenses</i> (AD 4-07); (2) AD 4-15, <i>Purchasing Card Policy and Procedures</i> (AD 4-15); and, (3) Dallas City Code, Vol. 1, Chapter 15A, <i>Elections</i>, Article I-b, Section 15A-7.4 <i>Use of City-Funded Officeholder Accounts</i> (Chapter 15A).</p>	<p>Compliance exceptions noted</p> <p>Former City Council Member, Dwaine R. Caraway's MCC staff made travel credit card, Purchase Card (P-Card) transactions, and District 4 expenditures that either did not comply with AD 4-07 and AD 4-15 or were not properly documented. As a result, there is an increased risk that MCC's internal controls over travel credit cards and P-Cards will not prevent further noncompliance with AD 4-07 and AD 4-15. The following charges to the District 4 travel account were unallowable and/or without adequate documentation:</p> <ul style="list-style-type: none"> • Even though the former City Council Member was provided a per diem to cover meals and incidental expenses in advance of his business trip, hotel expenses (in-room dining \$32.06 and movies \$21.39) in the amount of \$53.45 for non-business-related entertainment were charged to the District 4 account • The original, itemized (showing in-room charges) hotel receipt to reconcile against the department's Travel Credit Card for an additional hotel expense (Omni Shoreham, Washington, D.C.) in the amount of \$728.91 was not provided following the former City Council Member's business trip • An unapproved business trip that was scheduled and subsequently cancelled resulted in incidental charges for a hotel (Homewood Suites Hotel, Washington, D.C.) no-show fee in the amount of \$216.97 <p>The following charges either did not comply with AD 4-15 or were not properly documented. Specifically,</p> <ul style="list-style-type: none"> • The Office of Procurement Services (OPS) purchased a \$1,799 desk chair from Weir's Furniture on behalf of MCC staff even though AD 4-15 prohibits the purchase of furniture using a P-Card 	<p>Yes</p>	<p>III. We recommend the City Manager and the Managing Director of MCC consistently follow Chapter 15A to ensure that city-funded officeholder accounts are only used for official City business.</p> <p>IV. We recommend the City Manager and the Managing Director of MCC ensure P-Card and travel cards are: (1) not used for personal and/or prohibited purchases or entertainment expenses not related to a business purpose; and, (2) comply with AD 4-07 and AD 4-15.</p>

Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway

Compliance Requirements Evaluated	Evaluation Results	Prior Special Audit Exception	Recommendation
	<ul style="list-style-type: none"> • The OPS purchased \$1,801.93 in electronic equipment (Smart TV, two Blu-ray players, HDMI cables, two Dyson fans) from Best Buy on behalf of MCC staff without receiving the justification memo or email required by AD 4-15 for purchases exceeding \$1,000 • On October 18, 2017 and December 19, 2017, the District 4 account showed charges for meals from Jason's Deli of \$243.50 and \$194.40, respectively; however, no documentation of the business purpose for these charges was available. The MCC's calendar records indicated that Mr. Caraway was out of town on December 19, 2017. <p>The AD 4-07 states: <i>"(1) To qualify for the conference hotel exception, the hotel must be identified on the registration information, and the registration information attached to the Travel Request and Approval Form; (2) Ensure the business purpose of the expense is clearly detailed and itemized; (3) Ensure Travel Request and Approval forms is submitted 14 business days prior to the trip; (4) Personal expenditures may not be charged to the City's [Travel Credit Card]; (5) Lodging expenses must be supported by an itemized receipt; (6) Incidental expenses for items other than those mentioned above will not be allowed and/or reimbursed unless absolutely essential for conducting City business and approved by the Department Director; and, (7) The traveler will provide the hotel with a personal credit card to insure that personal expenses such as in-room movies or room service are not charged to the Travel Credit Card."</i></p> <p>The AD 4-15 states: <i>"(1) In the event a procurement exceeds the \$1,000 departmental single transaction limit, the requesting department will send a justification memo or email, signed by the department executive or copy the department executive in email, requesting [OPS] to make the purchase utilizing [OPS]"</i></p>		

Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway

Compliance Requirements Evaluated	Evaluation Results	Prior Special Audit Exception	Recommendation
	<p><i>P-Card.; (2) [OPS] P-Cards shall be used to make purchases that exceed the purchasing limits of City departments when necessary and during emergency events; and, (3) Purchases prohibited with the P-Card include: personal expenditures and furniture.”</i></p> <p><i>Chapter 15A states: “City-funded officeholder accounts may only be used for official city business. An expense is for official city business if the expense: (1) serves a public purpose of the city of Dallas, rather than serving a personal purpose or campaign purpose; (2) helps to defray the cost of holding public office; and, (3) is a reasonable amount for the goods or services purchased...”</i></p>		
<p>4. Verified the City complied with the City’s AD 6-01 and with the Office of Procurement Services’ (OPS) procedure BDPS-MSD-001, <i>Office of Procurement Services</i>.</p>	<p>No exceptions noted</p>	<p>No</p>	<p>N/A</p>
<p>5. Verified the former City Council Member did not have any outstanding debts owed to the City.</p>	<p>Compliance exception noted</p> <p>The former City Council Member owed a debt to the City. Documentation and ongoing account monitoring shows that two Dallas Water Utilities commercial accounts connected to Mr. Caraway, totaling \$179.42, are in arrears. (Note: A Debt Collection Letter was mailed on September 12, 2018 by the Chief Financial Officer). As of January 14, 2019, the debt and accrued interest totaling \$245.60 is still outstanding.</p> <p>City Charter Chapter IX, Section 4 states: “<i>If, as a result of any such audit, an officer is found to be indebted to the city, the city auditor, or other person making such audit, shall immediately give notice of such indebtedness to the Council, the city manager, and the city attorney, and the city attorney shall, as directed by the city council, proceed to collect such indebtedness.</i>”</p>	<p>Yes</p>	<p>V. We recommend the City Manager continue to identify and formally inform City Council Members prior to their departure of any indebtedness to the City.</p> <p>VI. We recommend the City Attorney make reasonable efforts to collect the outstanding debt owed by the former City Council Member.</p>

Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway

Compliance Requirements Evaluated	Evaluation Results	Prior Special Audit Exception	Recommendation
6. Verified the former City Council Member complied with the City Charter requirement to attend no less than 90 percent of City Council Committee and City Council Meetings.	No exceptions noted	No	N/A
7. Verified the former City Council Member complied with AD 2-51, <i>Records Management</i> .	No exceptions noted	No	N/A
8. Verified timely termination, accurate compensation, and final payroll payment was completed.	No exceptions noted	No	N/A
9. Verified the return of the City issued identification (ID) badge as required by AD 2-4, <i>Interim Identification and Access Badge and Restricted Areas Policy</i> (AD 2-4), and parking decal as required by AD 6-10, <i>Dallas City Hall Parking Garage</i> (AD 6-10).	<p>Compliance exceptions noted</p> <p>Due to Mr. Caraway's unexpected departure from his Council position, the City-issued ID badge was not obtained by the Building Services Department (BSD) within two (2) days of his termination, and the parking decal was not surrendered at the time of his resignation. The MCC received Mr. Caraway's parking decal and ID badge 29 days after his termination. (Note: Documentation provided by BSD shows that building access for the ID badge was removed on August 9, 2018. The items were ultimately obtained on September 10, 2018).</p> <p>The AD 2-4 states: "Department directors are responsible for ensuring that all identification/access badges from terminating employees are retrieved and returned to the ID Access Manager within two (2) business days of termination."</p> <p>The AD 6-10 states: "Upon retirement, resignation, or termination, the employee is required to surrender the decal to his/her supervisor which is to be attached to the Termination Action Form."</p>	No	<p>VII. We recommend the City Manager and the Managing Director of MCC ensure city-issued ID badges and parking decals are surrendered upon retirement, resignation, or termination from City employment in accordance with the requirements of AD 6-10.</p>

Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway

Compliance Requirements Evaluated	Evaluation Results	Prior Special Audit Exception	Recommendation
10. Verified the deactivation of access codes to all information Systems	No exceptions noted	No	N/A
11. Verified MCC's compliance with AD 4-09, <i>Internal Control</i> .	No exceptions noted	No	N/A

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ATTACHMENT II

Background, Objective, Scope, and Methodology

Background

The Dallas City Charter Chapter IX, Section 4 requires the City Auditor to conduct a Special Audit *“Upon the death, resignation, removal, or expiration of the term of any officer of the city, other than the city auditor, the city auditor shall cause an audit and investigation of the accounts of such officer to be made and shall report to the city manager and the Council... If, as a result of any such audit, an officer is found to be indebted to the city, the city auditor, or other person making such audit, shall immediately give notice of such indebtedness to the Council, the city manager, and the city attorney, and the city attorney shall, as directed by the city Council, proceed to collect such indebtedness.”*

Objective, Scope, and Methodology

This audit was conducted under the authority of the City Charter, Chapter IX, Sections 3 and 4 and in accordance with the Fiscal Year 2018 Audit Plan approved by the Dallas City Council. The audit objective was to comply with Chapter IX, Section 4, *Special Audit* of the Dallas City Charter that requires an audit and report upon the death, resignation, removal, or expiration of the term of any officer of the City. In addition, we evaluated the adequacy of the employee processing controls related to the separation of the former City Council Member. The audit scope included Fiscal Year (FY) 2017 and FY 2018; however, certain other matters, procedures, and transactions outside that period were reviewed to understand and verify information during the audit period. This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

To achieve our objectives, we:

- Interviewed personnel from the Mayor and City Council Office and other relevant City departments
- Performed additional audit procedures to verify:
 - Items identified on the Termination Action Checklist form as assigned to the former City Council Member and/or purchased with City funds were properly controlled and accounted for
 - The former City Council Member's information technology system and City building access were revoked
 - Final payments to the former City Council Member were accurate and that no debts were owed

Management's Response

Memorandum

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City Auditor's
Office



DATE February 1, 2019

TO Carol A. Smith, Interim City Auditor

SUBJECT **Response to Audit Report:
Special Audit of the Accounts of Former City Council Member Dwaine R. Caraway**

Our responses to the audit report recommendations are as follows:

Recommendation I

We recommend the City Manager and the Director of MCC improve MCC's inventory records by ensuring:

- Inventory records are password protected
- Access to create and/or edit inventory records is restricted to approved individuals; and, any changes made to inventory records are reviewed and approved by a supervisor
- Personnel use consistent date formats and all relevant dates are included

Management Response / Corrective Action Plan

Agree Disagree

Inventory records will now be accessible only to the Director of MCC. Staff is no longer permitted to make any additions or edits to the records. To request additions or edits to district inventory, staff will present such edits on a printed inventory form to the MCC Director for approval. A new procedure that has been implemented by the Director is a sign in/out sheet for access to the storage key or reservation of a laptop.

Implementation Date

July 1, 2019

Responsible Manager

Carrie Prysock

Recommendation III

We recommend the City Manager and the Director of MCC consistently follow Chapter 15A to ensure that city-funded officeholder accounts are only used for official city business.

Management Response / Corrective Action Plan

Agree Disagree

MCC staff has received training to ensure that staff fully understands the requirements and prohibitions of City Code, Chapter 15A City-Funded Officeholder Accounts. Additionally, staff recently received training from the City Attorney's Office on the prohibition of the use of city-funded officeholder accounts for upcoming elections. While staff is not required to seek pre-approval of procurement card (P-card) purchases, the Director continues to foster an environment that supports and promotes staff to seek approval if any question exists. Staff is also required to provide supporting documentation of the expense as being for official City business. Currently, there is not a process in place to review interdepartmental transactions, for example, for purchases made by other departments on behalf of Councilmembers. We have begun requesting itemized expenses quarterly in order to review and address transactions as part of the annual 15A reporting process. Further, to ensure additional budget oversight, each district office is sent financial target analysis (FTA) reports monthly which demonstrate expenses to-date and project year-end budget.

Implementation Date

July 1, 2019

Responsible Manager

Carrie Prysock

Recommendation IV

We recommend the City Manager and the Director of MCC ensure P-Card and travel cards are 1) not used for personal and/or prohibited purchases or entertainment expenses not related to a business purpose; and, (2) comply with AD 4-07 and AD 4-15.

Management Response / Corrective Action Plan

Agree Disagree

Since July 2018, MCC Staff has received extensive training to ensure full understanding of Administrative Directives 4-07 and 4-15. Procedures are in place to clarify crucial procurement card rules, such as not using the card for personal or entertainment purposes. Staff now addresses the Director with any questions regarding purchasing an item on an officeholder account. MCC Staff is required to provide physical copy documentation for procurement card purchases, such as a receipt and supporting flyer to justify the expense as for official city business. The Director signs and approves all such documentation. This applies to events held by Councilmembers outside of city hall.

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Implementation Date

July 1, 2019

Responsible Manager

Carrie Prysock

Recommendation V

We recommend the City Manager continue to identify and formally inform City Councilmembers prior to their departure of any indebtedness to the City.

Management Response / Corrective Action Plan

Agree Disagree

The Councilmember was notified on multiple occasions regarding debt owed to the City via his officeholder account. In addition to the monthly FTA reports the Councilmember and his staff receive, an outgoing councilmember will also receive an official report stating any outstanding debt that is the personal financial responsibility of the Councilmember. Advance notice of any indebtedness will be given to ensure the debt is repaid to the City prior to the Councilmember's departure. However, the monthly FTA reports are in place to ensure proper oversight of each Councilmember officeholder account. MCC staff is provided a template to assist in proper budget management and is also responsible for maintaining an expense log to ensure budget oversight.

Implementation Date

July 1, 2019

Responsible Manager

Carrie Prysock

Recommendation VII

We recommend the City Manager and the Director of MCC ensure city-issued ID badges and parking decals are surrendered upon retirement, resignation, or termination from City employment in accordance with the requirements of AD 6-10.

Management Response / Corrective Action Plan

Agree Disagree

Since July 2018, the Director created an off-boarding checklist form that ensures all items are recovered prior to departure. This form is activated when a two-week notice is received, or, in the case of a Councilmember resignation or election result is received. Additionally, the Director sends a Termination Action Form to Human Resources for the approval of the departure of any MCC employee. An employee's failure to timely comply results in the forms sent to the Security Manager to ensure no unauthorized entry.

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Implementation Date

July 1, 2019

Responsible Manager

Carrie Prysock



T.C. Broadnax
City Manager

- C: Kimberly Bizer Tolbert, Chief of Staff
Christopher J. Caso, Interim City Attorney
Biliera Johnson, City Secretary
M. Elizabeth Reich, Chief Financial Officer
Nina Arias, Director – Department of Human Resources
Michael Frosch, Director – Office of Procurement Services
Sheri Kowalski, City Controller
Terry Lowery, Director – Department of Dallas Water Utilities
Hugh Miller, Interim Chief Information Officer – Department of Communication and Information Services
Errick Thompson, P.E., Director – Building Services Department
Carrie Prysock, Director – Mayor and City Council Office

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City Auditor's
Office



CITY OF DALLAS

Memorandum

DATE: February 25, 2019
TO: Carol A. Smith, Interim City Auditor
SUBJECT: Response to Audit Report:
Special Audit of the Accounts of Former City Council Member Dwaine R. Caraway

Our responses to the audit report recommendations are as follows:

Recommendation II

We recommend the Director of CIS revise the Chain of Custody form to include a record of custody sequence for transfers, returns, and/or disposition of personal property.

Management Response / Corrective Action Plan

Agree Disagree

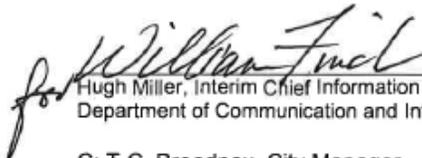
CIS will revise the "CIS SMART DEVICES, CHAIN OF CUSTODY RECORD" form to include a record of custody sequence for transfers, returns, and/or disposition of personal property.

Implementation Date

December 31, 2019

Responsible Manager

Timothy White, Senior IT Manager


Hugh Miller, Interim Chief Information Officer,
Department of Communication and Information Services


M. Elizabeth Reich
Chief Financial Officer

C: T.C. Broadnax, City Manager
Kimberly Bizzor Tolbert, Chief of Staff
Christopher J. Caso, Interim City Attorney
Biliera Johnson, City Secretary
Nina Arias, Director – Department of Human Resources
Michael Frosch, Director – Office of Procurement Services
Sheri Kowalski, City Controller
Terry Lowery, Director – Department of Dallas Water Utilities
Errick Thompson, P.E., Director – Building Services Department
Carrie Rogers Prysock, Managing Director – Mayor and City Council Office

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City Auditor's
Office

Memorandum



CITY OF DALLAS

DATE: February 6, 2019
TO: Carol A. Smith, Interim City Auditor
SUBJECT: Response to Audit Report:
Special Audit of the Accounts of Former City Council Member Dwaine R. Caraway

Our responses to the audit report recommendations are as follows:

Recommendation VI

We recommend the City Attorney make reasonable efforts to collect the outstanding debt owed by the former City Council Member.

Management Response / Corrective Action Plan

Agree Disagree

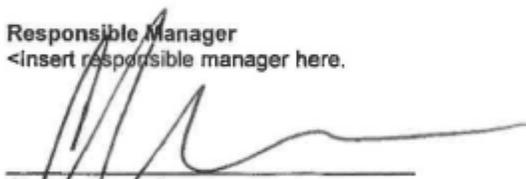
All active, delinquent Dallas Water Utilities accounts with a balance under \$5,000 go through a collection process, which includes termination notices and disconnections, and are sent to a third-party collection service once the account is closed and the past due balance is more than 90 days. Open delinquent accounts over \$5,000 are sent to the City Attorney's Office for collection. See AD 4-10.

Implementation Date

<Insert your implementation date here.>

Responsible Manager

<insert responsible manager here.



Christopher J. Caso
Interim City Attorney

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C: T.C. Broadnax, City Manager
Kimberly Bizor Tolbert, Chief of Staff
Billerae Johnson, City Secretary
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Nina Arias, Director – Department of Human Resources
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Sheri Kowalski, City Controller
Terry Lowery, Director – Department of Dallas Water Utilities
Hugh Miller, Interim Chief Information Officer – Department of Communication and Information Services
Errick Thompson, P.E., Director – Building Services Department
Carrie Rogers Prysock, Managing Director – Mayor and City Council Office