

Memorandum



CITY OF DALLAS

DATE: October 10, 2003

TO: Honorable Mayor and Members of the City Council

SUBJECT: Follow-up report on the August 17, 2001, *Performance Audit of Citywide Professional and Selected Other Personal Service Fees*, Report #332

We conducted this follow-up audit under the authority of Chapter IX of the City Charter and according to applicable government auditing standards. We included tests of records and reviews of program guidelines and procedures that we considered necessary in the circumstances.

Our objective was to determine whether management had implemented the audit's recommendations or taken other acceptable actions to remedy the control weaknesses identified in the original audit report.

The original report contained two findings with two recommendations. Management has implemented both, establishing individual expenditure codes for various services and implementing procedures to aid in evaluating the service of contractors.

We appreciate management's cooperation in this follow-up.

Thomas M. Taylor, CPA
City Auditor

c: Teodoro J. Benavides, City Manager
David K. Cook, Director of the Office of Financial Services
Forest E. Turner, Director of The Office of Business Diversity and
Procurement Services