

# Memorandum



CITY OF DALLAS

DATE: January 22, 2016

TO: Honorable Mayor and Members of the City Council

SUBJECT: Office of the City Auditor – Audit, Attestation and Investigative Services Update:  
Fiscal Year 2016 Second Quarter

The *Audit, Attestation and Investigative Services Update: Fiscal Year 2016 Second Quarter (Update)* is presented to provide current information about the results and status of audit, attestation, and investigative service projects of the City of Dallas' (City) Office of the City Auditor (Office).

A total of seven audit and investigative services reports were issued in the first quarter of Fiscal Year (FY) 2016, including:

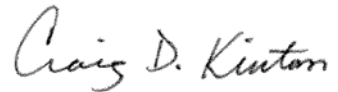
- Audit of MuniServices, LLC Contract Related to the Verification of Sales/Use Tax Receipts and Associated Fees
- Audit of Department of Dallas Fire-Rescue's Fleet Maintenance Management
- Audit of Department of Dallas Water Utilities' Maintenance of Infrastructure
- Audit of Access Controls for the Courts' Information Systems
- Investigative Services:
  - Theft – Department of Dallas Water Utilities (two reports)
  - Policy Issues – Department of Code Compliance

The key points from these reports are included in Section II of the Update. The project objectives for reports scheduled to be released and for projects currently in progress or expected to be started in the second quarter of FY 2016 are included in Sections III through V of the Update.

Honorable Mayor and Members of the City Council  
January 22, 2016  
Page 2 of 2

Should you have questions or if we can be of assistance, please contact me at 214-670-3222.

Sincerely,

A handwritten signature in black ink that reads "Craig D. Kinton". The signature is written in a cursive style with a large initial 'C'.

Craig D. Kinton  
City Auditor

Attachment

C: A.C. Gonzalez, City Manager  
Warren M. S. Ernst, City Attorney  
Rosa Rios, City Secretary

**City of Dallas  
Office of the City Auditor**

**Audit, Attestation and  
Investigative  
Services Update**

**Fiscal Year 2016 – Second Quarter**

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## Summary of Audit, Attestation and Investigative Services \*

**Audit** – Reports that provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability

**Attestation** – Reports that cover a broad range of financial or non-financial objectives; results in an examination, a review, or an agreed-upon procedures report on a subject matter or an assertion about a subject matter that is the responsibility of another party

**Investigative** – Reports providing evaluations and results of substantiated allegations of fraud, waste and abuse

### Audit and Attestation Services Reports Issued Fiscal Year 2016 – First Quarter October 1, 2015 to December 31, 2015 (See Section II for Details)

- Audit of MuniServices, LLC Contract Related to the Verification of Sales/Use Tax Receipts and Associated Fees
- Audit of Department of Dallas Fire-Rescue's Fleet Maintenance Management
- Audit of Department of Dallas Water Utilities' Maintenance of Infrastructure
- Audit of Access Controls for the Courts' Information Systems

### Investigative Services Reports Issued Fiscal Year 2015 – First Quarter October 1, 2015 to December 31, 2015 (See Section II for Details)

- Theft – Department of Dallas Water Utilities (one of two reports)
- Theft – Department of Dallas Water Utilities (two of two reports)
- Policy Issues – Department of Code Compliance

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\* All audit and attestation services are conducted under authority of the City Charter, Chapter IX, Section 3, and in accordance with the Annual Audit Plan approved by the City Council. We conduct our work in accordance with generally accepted government auditing standards. Those standards require that we plan and perform our work to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objective(s). Fraud investigations are conducted in accordance with Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

**Audit and Attestation Services Anticipated Report Releases**  
**Fiscal Year 2016 – Second Quarter**  
**January 1, 2016 to March 31, 2016**  
**(See Section III for Details)**

- Special Audit of the Accounts of Former City Council Members
- Building Permits – Customer Service / Satisfaction
- Contract Monitoring – Housing
- Performance Measurement Process – Dallas Police Department

**Audit and Attestation Services Projects in Progress**  
**Fiscal Year 2016 – Second Quarter**  
**January 1, 2016 to March 31, 2016**  
**(See Section IV for Details)**

- Franchise Fees Review through Third-Party Vendor (*Ongoing*)
- Sales/Use Tax Compliance Review through Third-Party Vendor (*Ongoing*)
- Business Partners Oversight – Fair Park Related Contracts
- Construction Related Procurements
- Contract Monitoring – Public Works
- Customer Service / 311 Non-Emergency Services
- Leasing, Concessions, and Other Activities – Aviation
- Neighborhood Code Enforcement Services
- Police Personnel and Training Services
- Prior Audit Recommendations Follow-Up (Fiscal Year 2014)
- Regulatory, Safety and Maintenance – Park and Recreation (Aquatics)
- Animal Services
- Courts Information System – Cash Management / Collections Processes
- Records Management System – Dallas Police Department
- Prior Audit Recommendations Follow-Up (Fiscal Year 2015)

**Audit and Attestation Services Anticipated Project Starts**  
**Fiscal Year 2016 – Second Quarter**  
**January 1, 2016 to March 31, 2016**  
**(See Section V for Details)**

- Performance Measurement Process
- Compliance with Administrative Directive (AD) 4-9, Internal Control
- Regulatory Safety and Maintenance – Park and Recreation (Land Use)
- Street Cut Repair and Inspection Processes
- Trinity Watershed Management

**Audit, Attestation and Investigative Services  
Reports Issued  
Fiscal Year 2016 – First Quarter  
October 1, 2015 to December 31, 2015**

**Audit Services**

**Audit of MuniServices, LLC Contract Related to the Verification of  
Sales/Use Tax Receipts and Associated Fees (November 20, 2015)**

- In Fiscal Year (FY) 2015, the Office of the City Auditor (Office) verified \$742,451 in sales tax receipts collections that MuniServices, LLC (Consultant) identified as owed to the City of Dallas (City) from businesses operating in the City.
- The Office also verified the accuracy of \$205,141 in Consultant invoices received for the period October 1, 2014 through September 30, 2015 for payment of the Consultant's percentage of the amount collected under the contingent fee contract arrangement with the City.

*No associated recommendations with this report.*

**Audit of Department of Dallas Fire-Rescue's Fleet Maintenance  
Management (December 4, 2015)**

- The Department of Dallas Fire-Rescue (DFR) can improve the efficiency and effectiveness of fleet maintenance for the City of Dallas' (City) 532 emergency vehicles and equipment in the DFR fleet (79 fire engines, 28 aerial trucks, 56 ambulances, and 369 other supporting vehicles and equipment). Specifically:
  - The DFR Maintenance Division (Division) does not consistently perform timely Preventive Maintenance (PM) services
  - The Division does not have an efficient procurement method for parts that are not included in a master agreement with a vendor who can supply emergency vehicles' parts timely
  - The Division's mechanic supervisors do not consistently perform and document quality control procedures for PM services by preparing, signing, and retaining Preventive Maintenance Checklists for heavy-duty emergency vehicles and for Medical Intensive Care Units



- User access to the Fleet Focus M5 (M5) software application is not properly segregated and timely updated when personnel changes occur
- The Division does not have mechanics' staffing plans to ensure an adequate number of qualified personnel are readily available to meet DFR's fleet maintenance needs
- The lack of incentives and the DFR's compensation structure do not encourage mechanics to obtain relevant certifications, such as the Emergency Vehicle Technician (EVT) certification
- The Division does not have formal training plans stipulating the types and frequency of training which should be received by all mechanics

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
We recommend the DFR Fire Chief:			
<ul style="list-style-type: none"> <li>• Ensures PM services are performed timely and in accordance with the National Fire Protection Association's (NFPA) and the manufacturers' recommended schedules for all DFR emergency vehicles by:               <ul style="list-style-type: none"> <li>○ Using an automated PM scheduling process, such as the functionality available in M5 software application, to create and track PM schedules for all DFR emergency vehicles</li> <li>○ Creating reports to periodically evaluate when PM services are due so the PM services can be scheduled and fire station personnel are notified</li> <li>○ Placing a sticker on emergency vehicles' windshields so fire station personnel can also monitor when the next PM services are due</li> </ul> </li> </ul>	DFR	Agree	June 2016
<ul style="list-style-type: none"> <li>• Works with the Director of BDPS to establish an efficient procurement method, such as a master agreement, to readily obtain emergency vehicles' parts</li> </ul>	DFR	Agree	April 2016
<ul style="list-style-type: none"> <li>• Ensures the Division mechanic supervisors consistently perform quality control procedures for all PM services by preparing, signing, and retaining the Division's checklists</li> </ul>	DFR	Agree	December 2015

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
<ul style="list-style-type: none"> <li>• Coordinates with the Director of EBS to:               <ul style="list-style-type: none"> <li>○ Segregate MGMT roles between the Fleet Section Manager and the Automotive Parts Warehouse Manager</li> <li>○ Disable M5 software application user accounts timely when personnel separate from the Division</li> <li>○ Review M5 software application user accounts periodically to ensure appropriate personnel have access to the system</li> <li>○ Establish M5 software application user accounts for the four mechanics currently without M5 access</li> </ul> </li> </ul>	DFR	Agree	December 2015
<ul style="list-style-type: none"> <li>• Develops mechanics' staffing plans to reduce DFR's fleet maintenance operational risks. These plans should include, but not be limited to, strategies to replace mechanics who retire or leave the City, anticipation of emergency vehicles' maintenance needs, and an evaluation of the total cost of overtime versus the cost of hiring additional staff.</li> </ul>	DFR	Agree	October 2016
<ul style="list-style-type: none"> <li>• Creates incentives to encourage mechanics to obtain relevant certifications</li> <li>• Implements a compensation structure with guidance from the City's Department of Human Resources (HR) to ensure high-performing mechanics are rewarded for their performance, years of experience, and certifications</li> </ul>	DFR	Agree	October 2016
<ul style="list-style-type: none"> <li>• Develops formal training plans for the Division with annual minimum mechanic training requirements</li> <li>• Retains training records to verify each mechanic has completed the minimum training requirements</li> </ul>	DFR	Agree	October 2016

**Audit of Department of Dallas Water Utilities' Maintenance of Infrastructure (December 4, 2015)**

- The City of Dallas (City) estimates it is investing more than \$55 million each year to replace its water pipelines. This effort is changing the composition of the water pipelines, including a reduction in water pipelines that are made of aging cast iron material and an increase in water pipelines that are at least eight inches in diameter. Replacing older water pipelines with new ones has kept the average water pipeline age steady at 42 years.
- Despite this progress, better information is needed to evaluate if the Department of Dallas Water Utilities' (DWU) annual water pipeline replacement efforts are sufficient to meet the City's long-term infrastructure needs. Specifically, DWU:
  - Uses three different annual target replacement rates ranging from 0.75 percent to 1.5 percent, a difference of up to 59 water pipeline miles per year, and two of the three target replacement rates combine water and wastewater pipeline into one target replacement rate
  - Does not use precise and clear performance measures that are focused on monitoring current and proposed water pipeline replacement efforts
  - Uses software applications that do not have the functionality necessary to ensure that the operational data used by DWU management to make water pipeline replacement decisions is complete, accurate, or secured (data reliability)
- In addition, DWU operational changes are needed to address the following:
  - The DWU has not fully implemented an Asset Management Business Plan (Business Plan), a key recommendation of the 2007 Water Distribution Capital Infrastructure Master Plan (2007 Master Plan), or sufficiently monitored progress against the Business Plan
  - The DWU's formal internal procedures for prioritizing water pipelines for replacement are not current or fully documented. As a result, DWU cannot determine if it is replacing enough water pipelines.

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
We recommend the Director of DWU:			
<ul style="list-style-type: none"> <li>• Reviews water pipeline replacement needs and develops and regularly reports on one water pipeline target replacement rate</li> </ul>	DWU	Agree	October 2016

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
<ul style="list-style-type: none"> <li>Further develops precise and clear performance measures to evaluate its water pipeline replacement efforts</li> </ul>	DWU	Agree	October 2016
<ul style="list-style-type: none"> <li>Ensures completeness of data entry by assigning reviews of the entered information by individuals who did not enter the data and using accuracy checks, such as control totals, for the MS Excel spreadsheet and MS Access database</li> <li>Identifies and implements other available reasonableness checks in GIS to verify accuracy</li> <li>Secures the MS Access database on a shared drive with restricted access</li> <li>Applies password controls over the three software applications consistent with the CIS Enterprise Security Standard. If password standards cannot be applied in totality, then DWU should, at a minimum, change passwords consistent with CIS policy.</li> <li>Continues to develop an integrated work order system and regularly monitors its progress</li> </ul>	DWU	Agree	Security Measures Partially Implemented – October 2015  Control and Security Measures – October 2016  Integrated Work Order and Asset Management System – Beginning September 2017
<ul style="list-style-type: none"> <li>Identifies and formally documents the elements of the Business Plan that are current and applicable to the DWU overall strategy for water pipeline replacement</li> <li>Develops a timeline for implementing the Business Plan</li> <li>Develops processes to monitor the implementation of the Business Plan over a period of time</li> </ul>	DWU	Agree	October 2016
<ul style="list-style-type: none"> <li>Reviews, develops, and/or updates the procedures related to water pipeline replacement prioritization</li> </ul>	DWU	Agree	Partially Implemented – August 2015  October 2016

**Audit of Access Controls for the Courts' Information Systems (December 4, 2015)**

- The Department of Communication and Information Services (CIS) did not provide persuasive evidence to demonstrate that CIS effectively monitored the \$2.8 million contract to implement the Incode Municipal Court Case Management and the Content Management System (Incode System). As a result, the City of Dallas (City) cannot adequately assess whether the Incode System was implemented in accordance with the City specifications.
- In addition, the Department of Court and Detention Services (CTS):
  - Did not clearly establish standard user profiles prior to Incode System implementation
  - Continues to modify the standard user profiles and access privileges
  - Does not adequately monitor user access and “Process and Transaction” activity logs (activity logs)
- Due to the customization of the standard user profiles and access privileges within the Incode System, there is an increased risk of inadequate segregation of duties. When segregation of duties is not maintained or monitored periodically, users may take advantage of potential gaps in security. Also, invalid transactions may not be identified and corrected timely.

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
We recommend the Director of CIS establishes, conducts, and retains evidence of monitoring activities to show that Tyler Technologies is complying with the remaining implementation activities in the contract.	CIS	Agree	June 30, 2016
We recommend the Director of CTS:			
<ul style="list-style-type: none"> <li>• Establishes standard user profiles. If business process changes result in the need to modify existing user profiles, management should evaluate these modifications for inadequate segregation of duties.</li> </ul>	CTS	Agree	June 30, 2016
<ul style="list-style-type: none"> <li>• Develops a mapping and/or reference document to assist in the consistent review of users' access</li> </ul>	CTS	Agree	June 30, 2016
<ul style="list-style-type: none"> <li>• Periodically reviews the activity logs to monitor for known and other potential security risks</li> </ul>	CTS	Agree	June 30, 2016

## **Investigative Services**

### **Theft – Department of Dallas Water Utilities (October 26, 2015)**

- This investigative report provided an administrative review by the Office of the City Auditor (Office) of an allegation involving a Department of Dallas Water Utilities (DWU) Senior Crew Leader selling City of Dallas (City) parts and tools without the permission of the City.
- In January 2015, DWU Management reported to the Office and to the Dallas Police Department-Public Integrity Unit (DPD-PIU) that they had obtained information implicating the Senior Crew Leader of selling parts and tools to a non-City employee who was illegally connecting DWU water service for non-paying DWU customers.
- Cell telephone text messages, from April 2012 to June 2014, implicate the Senior Crew Leader of selling DWU parts, such as crooked brass or elbows (a part used to reconnect water service). The text messages also incriminate the Senior Crew Leader of selling a titan key to the individual illegally reconnecting water service.
- The evidence obtained is sufficient to support the finding that the Senior Crew Leader violated City Personnel Rules, specifically: dishonesty, theft, misconduct, and disregard of public trust.
- The DWU moved to discharge the employee from employment. The employee resigned his position on October 1, 2015, pending a pre-termination hearing scheduled for October 7, 2015.

### **Theft – Department of Dallas Water Utilities (October 26, 2015)**

- This investigative report provided an administrative review by the Office of the City Auditor (Office) of an allegation involving a Department of Dallas Water Utilities (DWU) Technician of providing City of Dallas (City) parts without permission of the City.
- In January 2015, DWU Management reported to the Office and to the Dallas Police Department-Public Integrity Unit (DPD-PIU) that they had obtained information implicating a DWU Technician in providing parts to a non-City employee who was illegally connecting DWU water service to non-paying DWU customers.
- The evidence implicated the Technician of providing DWU parts, such as brass elbows (a part used to reconnect water service) to the non-City employee illegally reconnecting water service. The Technician admitted giving brass elbows to the individual illegally connecting water service and stated he received beer in return for the DWU parts.

- The evidence obtained is sufficient to support the finding that the Technician violated City Personnel Rules, specifically: dishonesty, theft, misconduct, and disregard of public trust.
- The DWU discharged this employee from employment effective October 13, 2015.

### **Policy Issues – Department of Code Compliance (December 21, 2015)**

- This investigative report provided results of an investigation by the Office of the City Auditor (Office) of a complaint involving a Department of Code Compliance (CODE) Dallas Animal Services (DAS) Supervisor inexpensively selling prescription pet medication and a large quantity of pet supplies on her personal Facebook page.
- In February 2015, a City of Dallas (City) citizen forwarded the concern and photographic evidence about the sale of potentially donated pet supplies to DAS Management. The DAS Management reported these issues to the Dallas Police Department-Public Integrity Unit (DPD-PIU). The DPD-PIU investigated the allegation, including an interview with the DAS Supervisor. In the DPD-PIU interview, the DAS Supervisor claimed the pet supplies were from a pet grooming business she previously owned. On June 11, 2015, DPD-PIU notified the Office that their investigation did not reveal a criminal offense was committed by the DAS Supervisor. The DPD-PIU forwarded the complaint to the Office for administrative review.
- The Office reviewed the evidence gathered by DPD-PIU and obtained further evidence of its own. The evidence obtained revealed that the DAS Supervisor was selling prescription pet medication on her Facebook page and pet supplies with labels dated years after the pet grooming business closed.
- The evidence obtained is sufficient to support the finding that the DAS Supervisor's actions violated City Personnel Rules, specifically: dishonesty and disregard of public trust.
- The employee was discharged from employment with the City effective December 16, 2015.

**Audit and Attestation Services  
Anticipated Report Releases  
Fiscal Year 2016 – Second Quarter  
January 1, 2016 to March 31, 2016**

**Audit Services**

**Special Audit of the Accounts of Former City Council Members**

- Anticipated Report Date: January 2016
- Project Objective(s): To conduct audits in accordance with Chapter IX, Section 4 of the City Charter of officers who vacate their offices due to death, resignation, removal, or expiration of term

**Building Permits – Customer Service / Satisfaction**

- Anticipated Report Date: March 2016
- Project Objective(s): To evaluate the efficiency and effectiveness of the building permitting process which may include customer service / satisfaction

**Contract Monitoring – Housing**

- Anticipated Report Date: March 2016
- Project Objective(s): To evaluate whether the monitoring processes used for selected contracted programs are adequate to ensure compliance with contract terms and conditions

**Performance Measurement Process – Dallas Police Department**

- Anticipated Report Date: March 2016
- Project Objective(s): To conduct audits of selected departments to evaluate whether performance data are meaningful, accurate, supportable, reliable, and valid



**Audit and Attestation Services  
Projects in Progress  
Fiscal Year 2016 – Second Quarter  
January 1, 2016 to March 31, 2016**

**Audit Services**

**Franchise Fees Review through Third-Party Vendor (*Ongoing*)**

- Anticipated Report Date: Periodic, as warranted
- Project Objective(s): To verify that franchise fees (which may include utilities, cable, and telephone) identified by a third-party vendor are received by the City

**Sales/Use Tax Compliance Review through Third-Party Vendor (*Ongoing*)**

- Anticipated Report Date: Periodic, as warranted
- Project Objective(s): To identify and collect new and misreported tax revenue identified through a third-party vendor which will conduct Sales and Use Tax Compliance Review and Recovery Services

**Business Partners Oversight – Fair Park Related Contracts**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To evaluate financial, operational, and other risks for the major business partners operating facilities at Fair Park and the City's oversight/monitoring controls

**Construction Related Procurements**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To determine the effectiveness of internal controls for construction related procurements

### **Contract Monitoring – Public Works**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To evaluate whether the monitoring process(es) used for selected contracted programs are adequate to ensure compliance with contract terms and conditions

### **Customer Service / 311 Non-Emergency Services**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To evaluate the effectiveness of 311 Customer Service in uniformly addressing and accurately monitoring and reporting citizens' complaints

### **Leasing, Concessions, and Other Activities – Aviation**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To evaluate the adequacy of management's controls of leases, concessions, and other activities

### **Neighborhood Code Enforcement Services**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To evaluate neighborhood code enforcement effectiveness which may include whether: (1) Department of Code Compliance Services' (CCS) actions in response to complaints and/or to bring properties into compliance with City code were timely, and in accordance with policies and procedures; and, (2) abatements, by the City, consistently resulting in liens on affected properties

### **Police Personnel and Training Services**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To evaluate whether the Dallas Police Department's practices, including criminal history screening requirements, comply with State law, City rules and regulations, or other authoritative requirements

### **Prior Audit Recommendations Follow-Up (Fiscal Year 2014)**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To evaluate management's implementation of prior audit report recommendations

### **Regulatory, Safety, and Maintenance – Park and Recreation (Aquatics)**

- Anticipated Report Date: Third Quarter Fiscal Year 2016
- Project Objective(s): To determine whether the Department of Park and Recreation has effective internal controls to identify and ensure compliance with regulatory, safety, and maintenance requirements

### **Animal Services**

- Anticipated Report Date: Fourth Quarter Fiscal Year 2016
- Project Objective(s): To evaluate Animal Services operations which may include: (1) animal kennel care; (2) call response times; and, (3) drug inventory management compared to best practices and determine whether they comply with applicable laws, regulations, and policies

### **Courts Information System – Cash Management / Collections Processes**

- Anticipated Report Date: Fourth Quarter Fiscal Year 2016
- Project Objective(s): To evaluate internal controls over cash management / collections processes for fines and fees which may include cash bond forfeitures and reinstatement on Class C misdemeanors

### **Records Management System – Dallas Police Department**

- Anticipated Report Date: First Quarter Fiscal Year 2017
- Project Objective(s): To determine whether the City's goals for implementing the Records Management System achieved anticipated results (specifically cost, project schedule, functions implemented, and shadow systems eliminated) and includes the appropriate controls

### **Prior Audit Recommendations Follow-Up (Fiscal Year 2015)**

- Anticipated Report Date: Second Quarter Fiscal Year 2017
- Project Objective(s): To evaluate management's implementation of prior audit report recommendations

**Audit and Attestation Services  
Anticipated Project Starts  
Fiscal Year 2016 – Second Quarter  
January 1, 2016 to March 31, 2016**

**Audit Services**

**Performance Measurement Process**

- Anticipated Report Date: Fourth Quarter Fiscal Year 2016
- Project Objective(s): Conduct audits of selected departments to evaluate whether performance data are meaningful, accurate, supportable, reliable, and valid

**Compliance with Administrative Directive (AD) 4-9, Internal Control**

- Anticipated Report Date: First Quarter Fiscal Year 2017
- Project Objective(s): To determine if individual departments internal controls are established in accordance with the standards established by the Comptroller General of the United States pursuant to the Federal Managers Financial Integrity Act (i.e., the Green Book) as required by AD 4-9

**Regulatory Safety and Maintenance – Park and Recreation (Land Use)**

- Anticipated Report Date: First Quarter Fiscal Year 2017
- Project Objective(s): To determine whether the Department of Park and Recreation has effective internal controls to identify and ensure compliance with regulatory, safety, and maintenance requirements

**Street Cut Repair and Inspection Processes**

- Anticipated Report Date: First Quarter Fiscal Year 2017
- Project Objective(s): To determine whether the City's street cut program is operating efficiently

## **Trinity Watershed Management**

- Anticipated Report Date: First Quarter Fiscal Year 2017
- Project Objective(s): To evaluate management controls related to Trinity Watershed Management