

Memorandum



CITY OF DALLAS

DATE: April 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 Third Quarter

The *Audit, Attestation and Investigative Services Update: Fiscal Year 2016 Third 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 second quarter of Fiscal Year (FY) 2016, including:

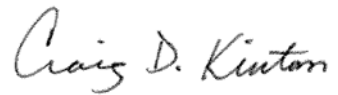
- Special Audit of the Accounts of Six Former City Council Members
- Audit the Performance Measurement Process for the Dallas Police Department
- Audit of Building Permits
- Audit of the Department of Housing/Community Services' Contract Monitoring
- Investigative Services:
 - Theft (Scrap Metal) – Department of Sanitation Services
 - Theft (Copper Wire) – Department of Dallas Water Utilities
 - Theft (Cash) – Department of Sanitation Services

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 third quarter of FY 2016 are included in Sections III through V of the Update.

Honorable Mayor and Members of the City Council
April 22, 2016
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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, flowing style.

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 – Third 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 – Second Quarter January 1, 2016 to March 31, 2016 (See Section II for Details)

- Special Audit of the Accounts of Six Former City Council Members
- Audit of the Performance Measurement Process for the Dallas Police Department
- Audit of Building Permits
- Audit of the Department of Housing/Community Services' Contract Monitoring

Investigative Services Reports Issued Fiscal Year 2015 – Second Quarter January 1, 2016 to March 31, 2016 (See Section II for Details)

- Theft (Scrap Metal) – Department of Sanitation Services
- Theft (Copper Wire) – Department of Dallas Water Utilities
- Theft (Cash) – Department of Sanitation Services

* 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 – Third Quarter
April 1, 2016 to June 30, 2016
(See Section III for Details)

- Business Partners Oversight – Fair Park Related Contracts
- Contract Monitoring – Public Works
- Leasing, Concessions, and Other Activities – Aviation
- Police Personnel and Training Services
- Prior Audit Recommendations Follow-Up (Fiscal Year 2014)
- Regulatory, Safety and Maintenance – Park and Recreation (Aquatics)

Audit and Attestation Services Projects in Progress
Fiscal Year 2016 – Third Quarter
April 1, 2016 to June 30, 2016
(See Section IV for Details)

- Franchise Fees Review through Third-Party Vendor (*Ongoing*)
- Sales/Use Tax Compliance Review through Third-Party Vendor (*Ongoing*)
- Animal Services
- Customer Service / 311 Non-Emergency Services
- Courts Information System – Cash Management / Collections Processes
- Neighborhood Code Enforcement Services
- Construction Related Procurements
- Environmental Compliance – Multiple Departments
- Records Management System – Dallas Police Department
- Prior Audit Recommendations Follow-Up (Fiscal Year 2015)

Audit and Attestation Services Anticipated Project Starts
Fiscal Year 2016 – Third Quarter
April 1, 2016 to June 30, 2016
(See Section V for Details)

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

**Audit, Attestation and Investigative Services
Reports Issued
Fiscal Year 2016 – Second Quarter
January 1, 2016 to March 31, 2016**

Audit Services

**Special Audit of the Accounts of Six Former City Council Members
(January 22, 2016)**

- The Office of the City Auditor (Office) completed the *Special Audit of the Accounts of Six Former City Council Members* (Special Audit) regarding the former City of Dallas (City) Council Members whose terms expired on June 23, 2015.
- This Special Audit verified whether the City and/or former City Council Members Jerry Allen, Tennell Atkins, Dwaine Caraway, Carolyn Davis, Vonciel Jones-Hill, and Sheffield Kadane properly:
 - Controlled and accounted for any City assets assigned to and/or purchased with City funds by the former City Council Members
 - Removed the former City Council Members as authorized agents of the City
 - Ensured the former City Council Members did not have any outstanding debts owed to the City
- The Office found that the City continues to have difficulties consistently following appropriate procedures to meet these objectives. As a result, certain City policies and procedures were not always followed, outstanding debts were owed to the City, and compliance exceptions reported in prior Special Audits still exist.

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
We recommend the City Manager:			
<ul style="list-style-type: none"> Ensures the Mayor and City Council (MCC) staff follow Department of Human Resources' (HR) procedures by completing and submitting the Electronic Termination Notification Forms no later than two weeks prior to the scheduled termination date of former City Council Members 	City Manager's Office (CMO)	Agree	June 30, 2017
<ul style="list-style-type: none"> Ensures the MCC staff develops and uses a "Chain of Custody" form to document all City property issued to and returned by City Council Members 	CMO	Agree	June 30, 2017
<ul style="list-style-type: none"> Ensures the MCC staff keep detailed records for purchases of personal property considered high-risk for loss or theft, for example: cell phones, tablets, and other electronic equipment 	CMO	Agree	June 30, 2017
<ul style="list-style-type: none"> Ensures MCC staff consistently follow Administrative Directive (AD) 4-15, <i>Purchasing Card Policy and Procedures</i> 	BDPS	Agree	December 31, 2016
<ul style="list-style-type: none"> Works with the MCC Members to determine whether the City's Code of Ethics and the MCC's rules should be amended to: (1) clarify the circumstances under which a former City Council Member may purchase items assigned to them during their term(s); (2) determine an appropriate method for establishing the value of the items and documenting the sale price; and, (3) clarify the circumstances under which City equipment can be donated or transferred to external entities 	Chief Financial Officer (CFO)	Agree	December 31, 2016
<ul style="list-style-type: none"> Continues to identify and formally inform City Council Members, prior to their departure, of any indebtedness to the City 	CFO	Agree	Not Applicable
<ul style="list-style-type: none"> Ensures MCC staff timely collect City-issued ID badges and Parking Decals prior to the departure of former City Council Members and submit these items with the Termination Action Form 	Assistant to the City Manager, MCC Office	Agree	June 30, 2017

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
We recommend the MCC staff:			
<ul style="list-style-type: none"> Works with the Director of the Department of Communication and Information Services (CIS) to ensure electronic devices are transferred for City use or uses the e-Cycle buy-back program for all wireless devices 	Assistant to the City Manager, MCC Office	Agree	June 30, 2017
We recommend the City Attorney (ATT):			
<ul style="list-style-type: none"> Attempts to collect the outstanding debt owed by the former City Council Member 	ATT	Agree	February 1, 2016 to contact Council Member / March 1, 2016 to refer to Linebarger Law Firm for collection if necessary
We recommend the Director HR:			
<ul style="list-style-type: none"> Establishes a policy that specifies the work week of MCC Members so a consistent guide will be used in case of any payroll deductions in the future 	HR	Agree	June 30, 2017
<ul style="list-style-type: none"> Consults with the Chief Financial Officer to determine whether the former City Council Members should receive the additional 3.2 hours of final pay 	HR	Agree	February 29, 2016

Audit of the Performance Measurement Process for the Dallas Police Department (March 18, 2016)

- The City of Dallas' (City) Performance Measurement Process is used by all City departments and offices to set target levels of performance in relation to their budgeted resources and to monitor progress toward meeting those targets.
- The Dallas Police Department (DPD) reported reliable results for two of the five Fiscal Year (FY) 2015 performance measures selected and tested:
 - Two performance measures were certified with qualification
 - One performance measure had results that were inaccurate greater than five percent
 - Two other performance measures had factors that prevented certification

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
We recommend the Chief of Police:			
<ul style="list-style-type: none"> • Develop comprehensive written procedures for performance measures • Provide continuity and training on the performance measurement process during leadership rotations and/or transfers • Strengthen supervisory review controls • Communicate to staff the importance of controls that ensure performance measure results are reliable 	DPD	Agree	November 30, 2017
<ul style="list-style-type: none"> • Develop comprehensive written procedures for performance measures • Strengthen supervisory review over calculations and the associated documentation 	DPD	Agree	November 30, 2017
<ul style="list-style-type: none"> • Clarify the definition of the performance measure by including a timeframe • Develop and document comprehensive procedures that include consistent use of a single methodology 	DPD	Agree	November 30, 2017
<ul style="list-style-type: none"> • Develop comprehensive written procedures for performance measures • Strengthen supervisory review of data input and calculations • Provide source documentation for the actual percent of cases filed that met the two day deadline 	DPD	Agree	November 30, 2017
<ul style="list-style-type: none"> • Develop comprehensive written procedures for performance measures • Revise the formula to calculate a result that conforms to the performance measure definition 	DPD	Disagree	Not Applicable

Audit of Building Permits (March 18, 2016)

- During Fiscal Years 2013 and 2014, the Department of Sustainable Development and Construction (SDC) processed 94 percent of the building permit applications within the Texas Local Government Code (TLGC) required timeline of 45 days.

- The SDC, however, has opportunities to improve the efficiency and effectiveness of building permit processing and the associated internal controls.
- Specifically, the SDC does not:
 - Consistently process all building permits timely and completely; and, retain evidence to show that timeline extensions (waivers) beyond the 45 days were agreed to by the customer in accordance with the TLGC; and, clearly categorize rejected building permits to facilitate the SDC's review to ensure a rejection letter that includes adequate explanation is sent to the customer when building permits are denied
 - Formally review delays, inconsistencies, and exceptions (inefficiencies) in building permit processing to determine why these inefficiencies exist
 - Formally or completely document policies and procedures for all building permit processing activities
 - Properly protect all permanent building permit records that show compliance with the TLGC requirements and the City's record retention policy
- In addition, the Department of Communication and Information Services (CIS) does not consistently follow the City's Information Security Standard (Security Standard). Specifically:
 - Access to POSSE software application (POSSE) is not granted through the Security Authorization Form (SAR) with proper approvals and validation of requested access
 - Password requirements for POSSE users and administrators do not conform to the Security Standard
- The CIS and SDC also do not perform annual user reviews and do not monitor POSSE administrator access

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
<p>We recommend the Director of SDC:</p> <ul style="list-style-type: none"> • Ensures building permits are reviewed and processed within 45 days in accordance with TLGC requirements, including making other SDC Units aware of the TLGC requirements and establishing standards for timely completion 	SDC	Agree	June 30, 2017

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
<ul style="list-style-type: none"> Retains evidence to show that the City is complying with the TLGC requirements for processing timely building permits 	SDC	Agree	June 30, 2017
<ul style="list-style-type: none"> Properly categorizes rejected building permits and ensures that written notices are provided in accordance with TLGC requirements 	SDC	Agree	December 31, 2018
<ul style="list-style-type: none"> In consultation with the Director of CIS, develops necessary report functions in POSSE and provides regular and consistent training to appropriate SDC personnel on how to use the query functionality in POSSE 	SDC	Agree	December 31, 2018
<ul style="list-style-type: none"> Regularly monitors building permit processing activities for violations of procedures including bypassing POSSE controls 	SDC	Agree	December 31, 2018
<ul style="list-style-type: none"> Develops and implements formal documented policies and procedures that include segregation of duties for building permit processing that provide guidance to SDC personnel on duties to ensure consistency and timeliness in building permit processing 	SDC	Agree	December 31, 2017
<ul style="list-style-type: none"> Scans all building permit related documentation into an electronic format to preserve the legibility and availability of building permit records 	SDC	Agree	December 31, 2020
<ul style="list-style-type: none"> Completes annual user reviews for POSSE for inappropriate access 	SDC	Agree	December 31, 2018
<ul style="list-style-type: none"> Reviews audit logs to verify that the CIS POSSE administrator activity matches the SDC's change request log 	SDC	Agree	December 31, 2018
We recommend the Director of CIS:			
<ul style="list-style-type: none"> Complies with the Security Standard established to ensure that: <ul style="list-style-type: none"> Access to POSSE is granted with proper authorizations via the SAR form User password requirements conform to the Security Standard 	CIS	Agree	December 31, 2017

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
<ul style="list-style-type: none"> Provides audit logs and user access listings to SDC management. If applicable, the Director of CIS should provide training on how to read audit logs and user listings for anomalies. 	CIS	Agree	December 31, 2017

Audit of the Department of Housing/Community Services' Contract Monitoring (March 18, 2016)

- The Department of Housing/Community Services (HOU) does not have formal (written, approved, and dated) policies and procedures for the: (1) solicitation, evaluation, selection of developers, and underwriting of new single-family and multi-family affordable housing development projects; and, (2) monitoring of the loan agreements (financial assistance contracts).
- As a result, HOU cannot ensure effective internal controls are in place and that HOU personnel are performing their duties consistently.

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
We recommend the Director of HOU:			
<ul style="list-style-type: none"> Develop and implement formal (written, approved, and dated) policies and procedures for the following processes: <ul style="list-style-type: none"> Preparation and posting of the Notice of Funding Availability (NOFA) which is the solicitation to prospective developers for new Projects Evaluation of the developers' responses to the NOFA Selection of qualified developers who propose the most beneficial Projects Underwriting the selected Projects Monitoring the Projects 	HOU	Agree	June 30, 2018

Audit Recommendation	Responsible Department	Agreement Status	Implementation Date
<ul style="list-style-type: none"> • Develop, implement, and retain complete and consistent documentation for the following processes: <ul style="list-style-type: none"> ○ Preparation and posting of the NOFA which is the solicitation to prospective developers for Projects ○ Evaluation of the developers' responses to the NOFA ○ Selection of qualified developers who propose the most beneficial Projects ○ Underwriting the selected Projects ○ Monitoring the Projects 	HOU	Agree	June 30, 2018

Investigative Services

Theft (Scrap Metal) – Department of Sanitation Services (February 1, 2016)

- This investigative report provided results of an investigation by the Office of the City Auditor (Office) of an allegation involving two Department of Sanitation Services (SAN) employees loading City of Dallas (City) scrap metal into one of the employee's personal pickup truck and removing the scrap metal from City property, the McCommas Bluff Landfill (Landfill).
- On May 11, 2015, SAN Management reported to the Office and Dallas Police Department – Public Integrity Unit (DPD-PIU) that SAN employees were observed using a City forklift to load City scrap metal (described as used bulldozer rollers) into an employee's personal vehicle and then leaving the Landfill.
- The SAN places scrap metal into a metal recycling bin and receives payment for any metal recycled. Additionally, the Dallas City Code does not allow any person to remove items from the Landfill, and all SAN employees interviewed were aware of this policy.
- The DPD-PIU reviewed the case and determined it should be handled administratively. The evidence obtained is sufficient to support the finding that the two SAN employees involved violated the Dallas City Code and City Personnel Rules, specifically: dishonesty, theft, misconduct, and disregard of public trust.

- Both employees were discharged from City employment by SAN on July 24, 2015. Additionally, on September 28, 2015, Landfill management installed cameras in the Heavy Shop area to deter future theft occurrences. Landfill management has also implemented a new work instruction and inventory form to better control the recycling of scrap metal of value. The Heavy Shop employees have been trained on this work instruction and form.

Theft (Copper Wire) – Department of Dallas Water Utilities (February 4, 2016)

- This investigative report summarized the results of an administrative investigation of a criminal case concluding that Mr. Harold Nolen, a Department of Dallas Water Utilities' (DWU) Water Plant Operator, committed theft by unlawfully appropriating property of the City of Dallas (City) and two construction contractors.
- In August 2015, DWU Management provided information to the Office of the City Auditor (Office) and Dallas Police Department-Public Integrity Unit (DPD-PIU) that an undetermined Central Wastewater Treatment Plant employee was suspected of stealing copper wire from a City contractor working at the Central Wastewater Treatment Plant.
- The DPD-PIU investigated the case and subsequently charged Mr. Nolen with three counts of felony theft of material – aluminum, bronze, copper, or brass. Mr. Nolen was observed transporting the stolen property in a City truck to a vacant home near the Central Wastewater Treatment Plant, returning to the worksite after his work shift ended, and placing the stolen property into his personal vehicle. Mr. Nolen admitted stealing spools of copper wire to DPD-PIU Detectives.
- On December 3, 2015, Mr. Nolen pled guilty to theft and was sentenced to nine months confinement in State Jail for these offenses.
- On January 12, 2016, the Office received a memo from DPD-PIU indicating their investigation was complete and the Office began its administrative review. The evidence the Office reviewed supports the finding that Mr. Nolen's actions violated City Personnel Rules, specifically: (1) dishonesty; (2) theft; and (3) misconduct.
- The DWU Management has taken the following actions as a result of the investigations:
 - Mr. Nolen was terminated from employment with the City on September 18, 2015, in accordance with City Personnel Rules
 - All on-site contractors at the Central Wastewater Treatment Plant have been advised to safe guard their materials, supplies, and other items

- A staff advisory memo related to theft has been issued to the employees within the Wastewater Operations Program
- The DWU's Security Manager has contacted the City's contract security firm to provide increased awareness of suspicious activities that could be related to theft by DWU employees

Theft (Cash) – Department of Sanitation Services (February 5, 2016)

- This investigative report provided results of an an allegation involving a Department of Sanitation Services (SAN) employee stealing fees meant for the City of Dallas (City) as payment for access to and usage of the McCommas Bluff Landfill (Landfill).
- On November 5, 2015, after having been alerted to possible theft by the Office of the City Auditor (Office) and SAN Management, and during a sting operation coordinated with SAN Management, the Dallas Police Department Public Integrity Unit (DPD-PIU) observed a SAN employee, Mr. Daniel Egure, personally keeping cash associated with a transaction involving payment for access to and usage of the Landfill. The DPD-PIU arrested Mr. Egure on that date and charged him with Commercial Bribery, a State Jail Felony.
- The evidence obtained is sufficient to support the finding that Mr. Egure violated the Dallas City Code Personnel Rules, specifically: dishonesty, theft, misconduct, and disregard of public trust.
- The SAN Management has taken the following actions as a result of the investigations:
 - Mr. Egure was discharged from City employment effective January 15, 2016
 - Implemented additional measures to minimize and/or deter future occurrences, including but not limited to:
 - Installing programmable cash drawers which will only open with a cash transaction or with supervisor approval to minimize risk of unauthorized access without a valid transaction
 - Random mid-shift cash drawer audits to detect potential theft
 - Supervisor approval for residential customer loads exceeding a gross weight of 10,000 pounds
 - Increased monitoring of residential customer contact information to ensure accuracy and validity

- Increased visual monitoring of Customer Service Representatives and random audits of tickets from customers to ensure correct policies and procedures are being followed
- The SAN will also continue to monitor its internal control policies and procedures to ensure they are effective and minimize risk

**Audit and Attestation Services
Anticipated Report Releases
Fiscal Year 2016 – Third Quarter
April 1, 2016 to June 30, 2016**

Audit Services

Business Partners Oversight – Fair Park Related Contracts

- Anticipated Report Date: May 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

Contract Monitoring – Public Works

- Anticipated Report Date: May 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

Leasing, Concessions, and Other Activities – Aviation

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

Police Personnel and Training Services

- Anticipated Report Date: June 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: June 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: June 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

**Audit and Attestation Services
Projects in Progress
Fiscal Year 2016 – Third Quarter
April 1, 2016 to June 30, 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

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

Customer Service / 311 Non-Emergency Services

- Anticipated Report Date: Fourth 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

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

Neighborhood Code Enforcement Services

- Anticipated Report Date: Fourth 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

Construction Related Procurements

- Anticipated Report Date: First Quarter Fiscal Year 2017
- Project Objective(s): To determine the effectiveness of internal controls for construction related procurements

Environmental Compliance – Multiple Departments

- Anticipated Report Date: Second Quarter Fiscal Year 2017
- Project Objective(s): To determine if the City is in compliance with Environmental Protection Agency regulations which may include the Clean Water Act, and/or other Federal/State environmental requirements regarding handling/disposing of hazardous waste

Records Management System – Dallas Police Department

- Anticipated Report Date: Second 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 – Third Quarter
April 1, 2016 to June 30, 2016**

Audit Services

Special Audit – City Attorney

- Anticipated Report Date: Fourth Quarter Fiscal Year 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

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

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

- Anticipated Report Date: Second 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