



Audit of Inspector General Division – Workforce Staffing Levels

January 17, 2025

Mark S. Swann, City Auditor

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Executive Summary

Objective and Scope

The objective of this audit was to:

- Evaluate policies, processes, and procedures for efficiency and effectiveness, including using appropriate staff and City resources.
- Analyze key drivers of staff workload.
- Assess workloads and staffing levels required for current demand and for accepting additional investigation services.

The scope of the audit is January 1, 2023, to March 31, 2024.

Recommendations

Management should:

- Ensure technology, tools, and data management practices provide attributes to track and report goals and objectives.
- Review key processes, procedures, and workflows for inefficiencies and adjust quality controls and communication for effective service delivery.
- Update policies and procedures.
- Ensure access to financial resources align with City code requirements.
- Increase allocation of budget for professional education.

Background

The City of Dallas Inspector General Division was established by the Dallas City Council in 2021. The Inspector General Division is governed by the *Code of Ethics*, Chapter 12A, and was part of the Office of City Attorney as of the end of fiscal year 2024. Primary responsibilities include:

- Identifying, investigating, and resolving alleged violations of the Code of Ethics, and ethical issues.
- Issuing confidential and general advisory opinions.
- Training city employees on the Code of Ethics.

Weaver and Tidwell, L.L.P. was obtained to perform this audit. See [Appendix A](#) for their report.

Observed Conditions

The Inspector General Division meets its obligations and resolves known complaints within 180 days, has trained 2,500 employees, and delivered 80 advisory opinions. As a developing entity, the Inspector General Division's:

- Existing software cannot be used to identify performance measures and determine staffing thresholds.
- Inefficiencies in processes for case intake and management create workflow bottlenecks.
- Professional development does not align with standards.

Objectives and Conclusions

1. Do the Inspector General Division staffing levels align with its roles and responsibilities?

Indeterminable. The Inspector General Division relies on a case management tool that does not capture sufficient data, manual workarounds in case intake and management, and incomplete policies and procedures. Therefore, performance measures for intake, disposition, and staff needs cannot be determined to establish whether staffing levels are adequate for its roles and responsibilities. (See [Appendix A, Observation A.](#))

2. Are the Inspector General Division's current work processes efficient?

Generally, yes. The Inspector General Division continues to deliver on issuing advisory opinions, training city employees, and resolving known complaints. Opportunities exist to improve process bottlenecks. (See [Appendix A, Observation B.](#))

Audit Results

See [Appendix A](#) for Weaver report.

Methodology

Weaver and Tidwell L.L.P. was retained to perform this audit. See [Appendix A](#) for Weaver and Tidwell L.L.P.'s methodology. In addition, all five components of *Standards for Internal Control in Federal Government* were considered.

We conducted this performance audit 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 upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Major Contributors to the Report

Weaver and Tidwell, L.L.P.
Mamatha Sparks – Engagement Manager

Appendix A: Weaver and Tidwell, L.L.P.’s Report

Weaver and Tidwell L.L.P. report begins on the following page.



Performance Audit of the City of Dallas Inspector General Division – Workforce Staffing Levels





November 19, 2024

Mr. Mark S. Swann
Office of the City Auditor
City of Dallas
1500 Marilla Street, Room 2FN
Dallas, TX 75201

Mr. Swann,

This report presents the results of the audit procedures performed for the *Performance Audit of the City of Dallas Inspector General Division – Workforce Staffing Levels*. Weaver and Tidwell, LLP was engaged to conduct this performance audit to evaluate the efficiency and effectiveness of Inspector General Division (IGD) processes and procedures, analyze staff workloads and drivers of demand for its investigative services, and provide insight on workforce thresholds for the IGD to accept additional integrity related alerts and investigations.

This performance audit covered the following key objectives:

- Evaluation of IGD policies, processes, and procedures for efficiency and effectiveness, including the use of appropriate staff, technology, and City resources
- Analysis of key drivers of staff workload within significant process areas:
 - Investigations and Prosecution
 - Hotline Monitoring
 - Code of Ethics Application and Enforcement
 - Chief Integrity Officer Training Program and Advisory Opinions
 - Performance Reporting
- Assessment of staff workloads and staffing levels required for IGD's current demand and optimum thresholds for accepting additional investigation services, including analysis of available performance data and benchmarking tools

To accomplish these objectives, we reviewed and evaluated relevant IGD policies and procedures, conducted interviews and walkthroughs with IGD management and personnel to identify existing processes, workflows, risk exposures, and inefficiencies, performed workload analysis and staffing assessments of IGD personnel, and compared existing operations and performance management processes in relationship to peer investigative functions and industry best practices.

The following report summarizes the audit results and recommendations for improvement and management's responses. Thank you for the opportunity to work with the City of Dallas on this important audit engagement.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas

November 19, 2024



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Executive Summary of Results

Scope and Objectives

The objective of this audit was to:

- Evaluate IGD policies, processes, and procedures for efficiency and effectiveness, including the use of appropriate staff, technology, and City resources
- Analyze key drivers of staff workload within significant process areas
- Assess workloads and staffing levels required for IGD's current demand and optimum thresholds for accepting additional investigation services, including analysis of available performance data and benchmarking tools

Scope Period: January 1, 2023 through March 31, 2024

Background

The City's Inspector General Division (IGD) was established by the Dallas City Council in December 2021 after the City's Ethics Reform Task Force recommended the creation of such a function.

IGD is an *independent* investigative authority within the City Attorney's Office with the primary responsibility of identifying, investigating, and resolving alleged violations of the Code of Ethics and various ethical issues within the City, such as employee, City official, and contractor fraud, waste, abuse, public corruption, and official misconduct.

During the scope period, IGD data indicated 457 complaints were received and 384 complaints were closed.¹

What We Found

IGD's tools, resources, and data management practices limit its ability to determine effectiveness, efficiency, and staffing thresholds for accepting additional services. Process inefficiencies contribute to workflow bottlenecks, and policies and procedures need additional detail to ensure efficient, effective, and consistent service delivery.

In addition, IGD's organizational placement decreases its independence necessary to ensure maximization of service delivery. The division's access to financial resources and professional development, as well as some poorly defined roles and responsibilities, limit its ability to effectively investigate fraud, waste, abuse, and corruption of employees, officials, and contractors.

What We Recommend

Management should:

- Ensure IGD's technology, tools, and data management practices provide the necessary attributes to reliably track and report its effectiveness, efficiency, and ability to meet its goals and objectives.
- Review key processes, procedures, and workflows to address the root causes of identified process inefficiencies and adjust quality control, reporting, and communication procedures to City Stakeholders necessary for effective service delivery.
- Update, augment, and finalize IGD procedures to the level of detail necessary to ensure consistency and timeliness of all key activities performed.
- Ensure IGD's access to financial resources aligns with its status and authority as outlined in its enabling legislation, and properly define roles and responsibilities with other City functions.
- Increase allocation of budgeted resources to improve professional education, certifications, and implement investigator continuing education requirements.

¹ Please refer to Observation A and Appendix B for information regarding IGD case workflow data.



Background, Scope, and Objectives

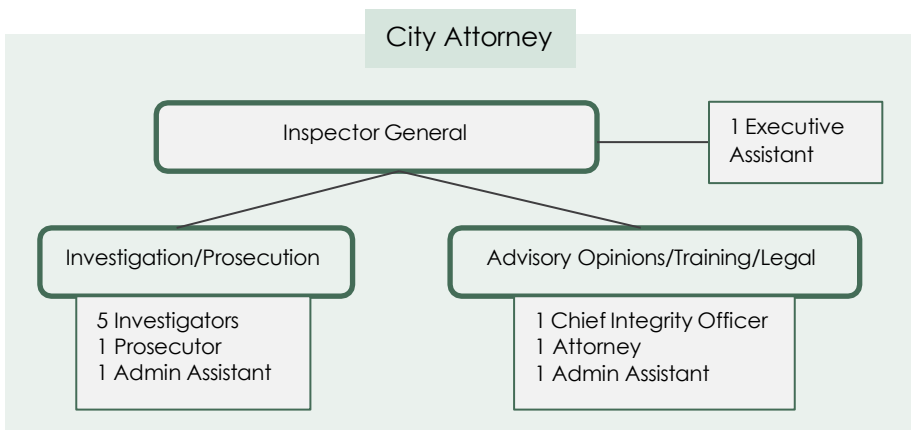
Background

The City of Dallas Inspector General Division (IGD) was established by the Dallas City Council in December 2021, after the City's Ethics Reform Task Force recommended the creation of such a function.

A division of the City Attorney's Office, IGD is an investigative authority responsible for identifying, investigating, and resolving alleged violations of the City's Code of Ethics by City employees, officials and contractors, including issues related to fraud, waste, abuse, public corruption, and official misconduct. IGD is comprised of attorneys, investigators, and support staff with the skills and mindset to execute the following key responsibilities:

- Receive, investigate, and prosecute complaints, including those received through the City's fraud, waste, and abuse hotline
- Issue confidential advisory opinions to City officials and employees
- Issue general advisory opinions to all City officials and employees
- Provide training and information related to the City's Code of Ethics
- Report progress to the Ethics Advisory Commission (EAC), the City Council, the City Auditor, and the City Manager

IGD's investigative principle is to "Pursue the truth with an objective mind, without bias, and regardless of politics." IGD is comprised of 12 staff divided into two teams: (a) Investigation & Prosecution, and (b) Legal, Training, and Advisory Opinions (see below). IGD's budget since conception is provided below in Exhibit 1.



City of Dallas Code of Ethics

Chapter 12A

The City's *Code of Ethics*, found in the City Code, is a policy that encompasses standards of behavior required of employees in the workplace and guides decision making as it relates to ethical dilemmas.

Section 12A-47 specifies the powers and duties of the Inspector General Division, supervised by the City Attorney, to serve as an independent investigative authority in regard to ethics and official misconduct. This includes:

- **Investigations** into misconduct involving ethics, fraud, waste, abuse, and corruption of City officials, employees, and persons doing business with the City.
- **Quarterly Reporting** to the Ethics Advisory Commission, City Council, City Auditor, and City Manager.
- Issuance of **Advisory Opinions**, both general and confidential, regarding proposed actions or requested guidance.
- Supervision of the **Chief Integrity Officer** to administer the City's integrity program.

The Inspector General has authority to prosecute alleged or suspected violations of laws, ordinances, and rules in Section 12A-50(2)(2) before the Ethics Advisory Commission and issue subpoenas as stated in the Code.





Exhibit 1

City Attorney's Office - Inspector General Division Annual Budget			
FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
\$750,885	\$1,677,425	\$1,715,275	\$1,373,221

Sources: City of Dallas Fiscal Year 2022 – 2025 Adopted / Proposed Budgets

Objectives

This performance audit covered the following key objectives:

- Evaluation of IGD policies, processes, and procedures for efficiency and effectiveness, including the use of appropriate staff, technology, and City resources
- Analysis of key drivers of staff workload within significant process areas:
 - Investigations and Prosecution
 - Hotline Monitoring
 - Code of Ethics Application and Enforcement
 - Chief Integrity Officer Training Program and Advisory Opinions
 - Performance Reporting
- Assessment of staff workloads and staffing levels required for IGD's current demand and optimum thresholds for accepting additional investigation services

Scope and Methodology

The scope period for the audit was January 1, 2023, through March 31, 2024, but included evaluation of procedures or documentation outside of this period for historical context and understanding.

Our audit procedures included the following:

- Evaluation of IGD policies, processes, procedures, and relevant supporting documentation
- Walkthroughs with relevant IGD personnel
- Evaluation of IGD workload flow and drivers to identify relationships or inefficiencies
- Analysis of available performance data such as complaints received/resolved and number/disposition of investigations
- Survey and benchmarking of current IGD operations and workflows to comparable peer investigative functions
- Analysis of survey data to identify alignment of work trends and benchmark staffing levels with applicable investigative functions and best practices

We conducted this performance audit 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Weaver Performance Audit Team

Brandon Tanous, CIA, CFE, CGAP, CRMA – Engagement Partner, Governance, Risk, and Compliance

Holly Hart, CPA, CIA – Senior Manager, Governance, Risk, and Compliance

Andrew Williams, CFE – Manager, Forensics and Litigation Services

Logan Woods, CPA, CFE, ABV – Manager, Forensics and Litigation Services

Adam Jones – Senior Advisor, Governance, Risk, and Compliance

Detailed Audit Results

As a result of planned procedures, we identified a total of **12** recommendations, under two overarching observations, to address existing gaps in policies, procedures, or processes, or opportunities to improve governance, performance, effectiveness, or efficiency of processes. The following is a summary of audit results and recommendations with risk ratings.

Observation A

Ineffective Case Management Tools and Processes Limit IGD's Ability to Determine Effectiveness, Efficiency, and Staffing Thresholds

City of Dallas Inspector General Division

The Inspector General Division's **mission** is:

“To provide independent oversight and promote accountability, efficiency, and integrity in City government by identifying financial waste, fraud, and abuse. This, in turn, promotes public trust in City government. Residents have the right to expect effective and honest City government – virtues that are best fostered when the government policies itself and initiates improvements in operational efficiency. The IGD contributes to these objectives through impartial and independent investigations.”

City of Dallas City Attorney's Office IGD Website

Current tools, resources, and data management practices limit IGD's ability to reliably quantify its workflows and determine appropriateness of staffing levels in place. In addition, we noted inefficiencies within some IGD investigative practices that may contribute to workflow bottlenecks and make it difficult to determine resources required for effective case management. Further, IGD policies and procedures remain in flux and do not include necessary detail to clearly define roles and responsibilities, expectations for investigative practices, and procedural requirements.

The Inspector General Division Data Availability and Case Management Limits Ability to Analyze Efficiency and Effectiveness of Service Delivery

IGD's *EthicsPoint* system is a legacy hotline application that is also utilized to track complaints and resulting case status, including date received, date first reviewed, date closed, and case outcome. However, the system's limited data capture capabilities do not provide IGD personnel with:

- Insight into dynamic investigative workflows to accurately capture updates to case status and milestones
- A reliable display of investigator workload and milestone completion
- Exported data for reporting purposes that is reliable and accurate without manual manipulation and reconciliation

As a result, ascertaining IGD staff workloads and staffing levels required to meet the division's current needs is also limited. With incomplete, unreliable system data to efficiently capture case milestone status and completion, case complexity, and other attributes of case workflow at a given point in time, IGD relies on external tools, including Microsoft Lists and spreadsheets, to manage and track the workloads of staff. For example, the following historical case workflow attributes are not readily available in *EthicsPoint*:

- Date and disposition of triaged cases
- Date / status of investigative report review by Peer Investigator, Lead Investigator, and Attorney
- Duration of case closure for reopened cases

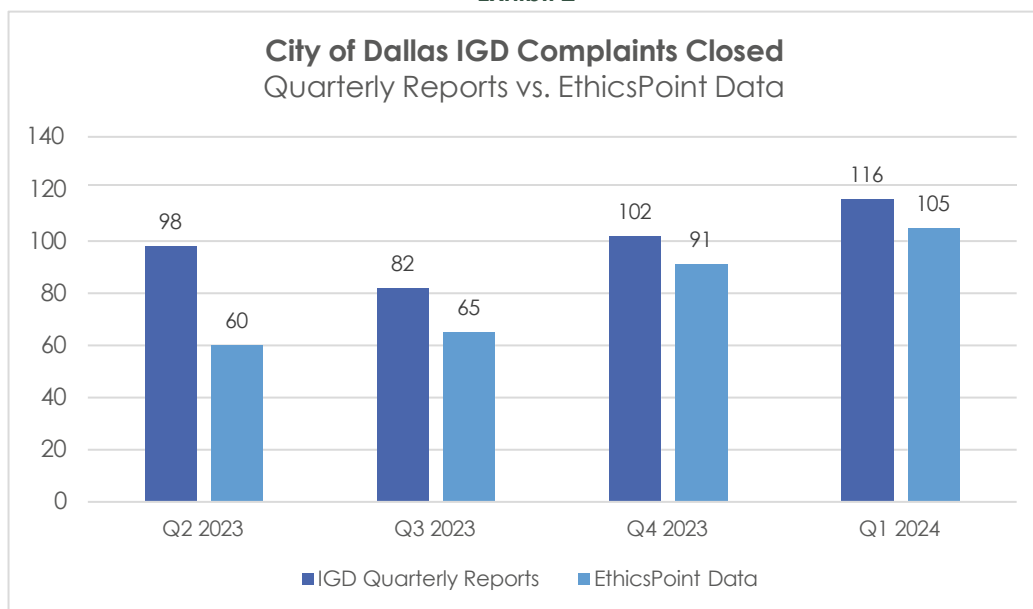


Therefore, a timeline of case events is not reliably captured within IGD's available case data and must be reconstructed *manually*. Partly due to the administrative burdens associated with managing case data across multiple systems, and the limitations of its tools and resources, one IGD investigator has limited bandwidth to manage a full investigative case load.

Further, IGD must *manually* prepare and reconcile summary performance figures to be included in quarterly reports to division stakeholders. IGD's reliance on limited data and manual procedures for measuring its progress may have affected the reliability of certain performance measures reported to its stakeholders. Analysis of certain figures reconciled to IGD's quarterly reports, such as the numbers of cases closed per quarter, resulted in material discrepancies between data provided and report figures.

For example, in its Q2 2023 Quarterly Report, IGD reported that it closed 98 cases, while the complaint data provided to Weaver indicated that IGD closed 60 cases in Q2 2023, or about 39% fewer cases than reported to IGD's stakeholders. Discrepancies were also noted in reports published in other quarters, as shown below in Exhibit 2.

Exhibit 2



Source: Auditor generated based on data received from the City of Dallas Inspector General Division



Our survey analysis of peer investigative functions, including responses received from City of Dallas IGD, indicates that other options exist for a more effective case management system. Four of six peer respondents to the benchmarking survey use the same case management system, *WingSwept Case Management and Tracking System (CMTS)*. CMTS' capabilities include time tracking, aggregated metrics, notifications of case progress, and customized dashboards. Of the other two peer respondents, one uses an in-house system, and one is implementing an *Opexus* system.² Please refer to **Appendix A** for additional details regarding survey results.

We also identified that 13 case numbers were removed from datasets provided to represent *all* complaints received during the scope period, including the number of preliminary vs. full investigations conducted by IGD.

² This information is presented solely for comparison purposes. Weaver does not endorse a specific product.

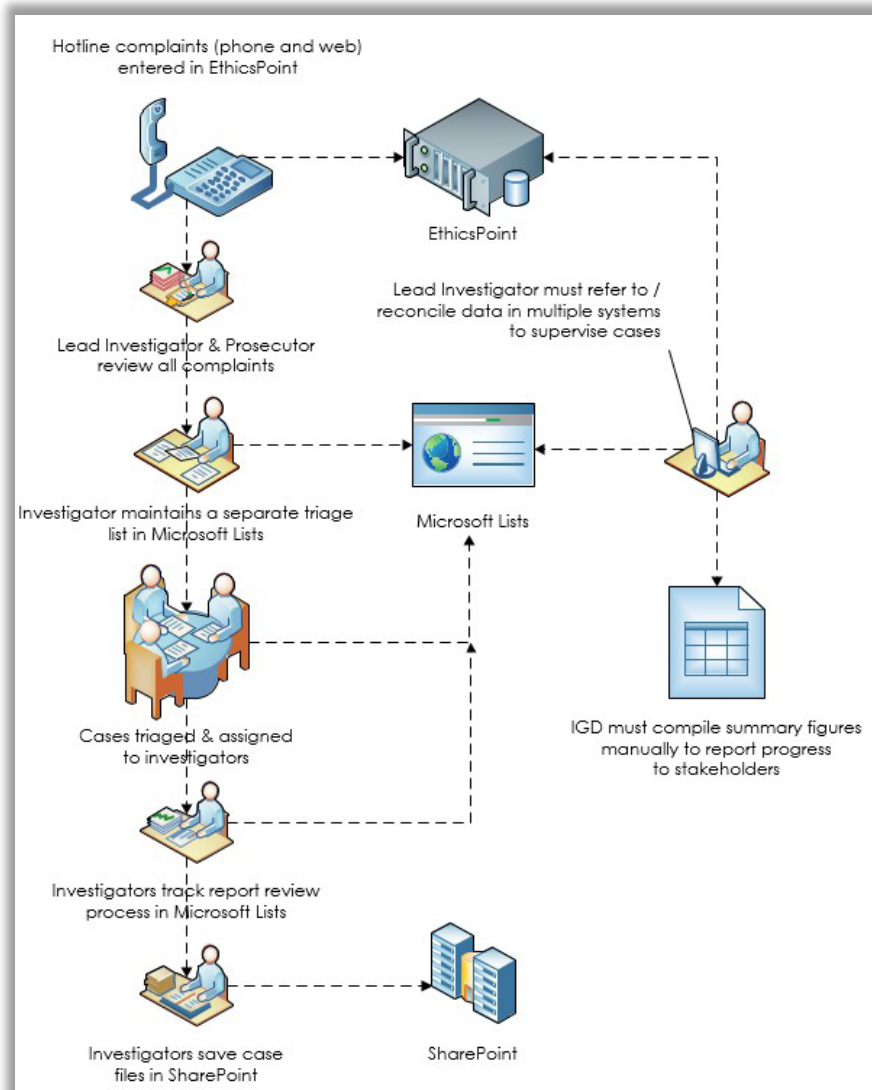


According to IGD personnel, several criminal referral cases were left out for confidentiality reasons, as were HIPAA-related complaints, which are received by IGD despite being under the purview of the City's Human Resources Department. Due to the manual adjustment of IGD data before it is presented for evaluation, as well as factors presented above regarding material discrepancies, our analysis of complaints received and closed during the scope period may not represent a complete and accurate assessment of IGD case workflow.

The Inspector General Division Process Inefficiencies Contribute to Workflow Bottlenecks

We identified additional process inefficiencies within IGD's investigation operations, contributing to workflow bottlenecks. Significant process inefficiencies are related to the division's ineffective case management system and lack of reliable data and analysis, resulting in manual workflows, redundancies, and workarounds. Please refer to Exhibit 3, which depicts key steps in IGD's case intake and management process. As IGD personnel cannot easily ascertain the status of case milestones or send and receive notifications regarding next steps or deadlines, case workflow bottlenecks not only occur, but may go unresolved for a period of time or get lost in the process.

Exhibit 3
City of Dallas IGD Case Intake and Management Workflow



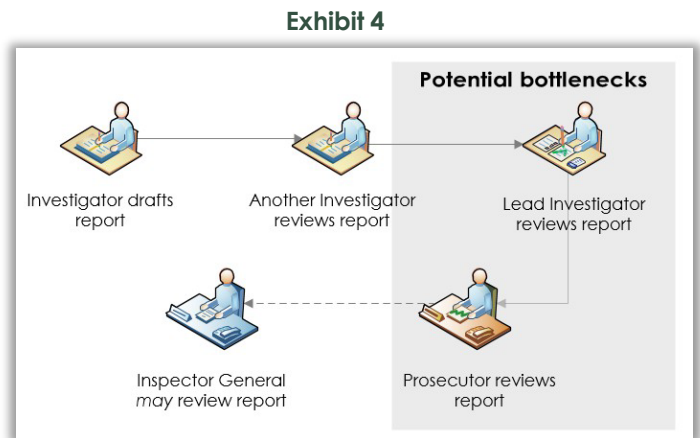
Source: Auditor generated based on interviews and walkthroughs with City of Dallas IGD personnel

Additionally, investigators lack specialized software to effectively process and analyze financial records and digital forensic evidence, forcing them to rely on time-consuming manual processes to analyze data. For example, without software to perform Optical Character Recognition (OCR), investigators must enter financial data manually, which could result in input errors.

Similarly, the division lacks software that can efficiently process, search, and categorize email records and other digital forensic evidence, requiring review of individual messages. The impact on investigator workloads may be significant, as interviews indicate email records are used in nearly half of all IGD investigations.

Other process inefficiencies related to IGD investigation operations include:

- Investigators must draft investigative reports for every case, even if the case is outside IGD's jurisdiction or is unable to be investigated and will be referred to a different department.
- Delays in completion of investigative reports due to multiple layers of required review, up to four different people (see Exhibit 4).
- Prescribed communication channels within the IGD chain of command, preventing investigators from going directly to certain sources of information, such as external departments, or consulting with experts in a timely manner.
- For management referrals, investigators must first identify and contact the manager two levels above the subject of the complaint, rather than a pre-defined point of contact in each department. This requires investigating organizational charts and other sources to identify the requisite manager of the employee in question.



Source: Auditor generated based on interviews with IGD personnel

We performed a detailed review of four complaints submitted in early 2023 and found that it took IGD nearly eight months from the date of assignment to close three of the four cases, which were deemed outside IGD's jurisdiction and could not be investigated. In the fourth case, which IGD fully investigated, just over a year passed between when the case was first assigned and the date it was closed.

Notably, over two months elapsed from when the City Attorney's Office received the complaints, and when the complaints were entered into IGD's *EthicsPoint*.³ Further, IGD's complaint data included a date of receipt that reflected the entry date in IGD's system, not the actual date of receipt of the complaints. IGD acknowledged delays, noting that procedures regarding complaint intake, triage, and investigator assignment did not exist during the early formation of the division, but are now in place.



Our survey analysis of peer investigative functions indicates only one peer respondent maintains a performance goal for how quickly complaints should be resolved and aims to resolve complaints and investigations in 30 days and 180 days, respectively. Though IGD said it did not have such a performance goal in the survey, IGD's current procedures include a standard of 180 days for resolving full investigations. Please refer to **Appendix A, Table 4** for additional details regarding survey results.

³ In early 2023, some complaints were received by City Attorney's Office administration before being routed to the Inspector General Division.

The Inspector General Division Lacks Policies and Procedures that Provide the Necessary Detail to Ensure Efficient and Effective Service Delivery

AIG Principles and Standards for Office of Inspector General – Inspections, Evaluations, and Reviews

Offices of inspector general may have duties other than investigations, which could include "... **inspecting, evaluating, reviewing,** studying, and/or analyzing government operations and programs for the purposes of providing information for decision-making, and of making recommendations to improve programs, policies, or procedures. The objectives of these processes include providing a source of factual and analytical information, monitoring compliance, *measuring performance, and assessing the efficiency and effectiveness of operations.*"

Association of Inspectors General Statement of Principles – Quality Standards for Inspections, Evaluations, and Reviews – Introduction

The *City Attorney's Office Inspector General Division Procedures* document does not provide specific requirements and guidance for some investigative activities, such as complaint intake, triage, or the proper use of the division's case management system and its workarounds and does not have an effective date or signed approval. In addition, some procedures that are included in the procedures document do not reflect current processes as described by IGD. As a result, investigators indicated variation in how investigations are performed, including the timeliness of case milestones and execution of investigative steps such as evidence gathering and reporting, and the potential for variation in case outcomes based on the investigator assigned.

Furthermore, current procedures do not address inspections, evaluations, and reviews, despite IGD's performance of reviews involving procurement issues with no prior investigator experience or instruction in performing this type of work. Notably, reviews are not listed as a responsibility of the IGD as outlined in Dallas City Code Section 12A-47. Further, IGD's enabling legislation does not define the purpose and requirements of reviews, or the need for coordination with other City functions. This increases the risk of misalignment or duplication of efforts across the City to "measure performance and assess efficiency and effectiveness of operations" (see Text Box "AIG Principles and Standards for Office of Inspector General – Inspections, Evaluations, and Reviews").

IGD procedures generally align with the structure of the Association of Inspectors General (AIG) *Principles and Standards for Offices of Inspector General* and IGD's responsibilities outlined in City Code Section 12A-47. The IGD developed a more detailed set of draft procedures in mid-2023 that remained under review internally as of August 2024.

Risk Rating: **Moderate**

We recommend the **Inspector General Division**:

A.1: Work with *EthicsPoint* to acquire available case management system add-ons that more accurately track case milestones, outcomes, and provide the necessary data attributes for IGD to *reliably* report its effectiveness and efficiency in meeting goals and objectives. If *EthicsPoint* cannot provide the necessary capabilities, work with the City Attorney to consider procurement and implementation of a more effective case management system.

A.2: Explore cost-effective tools and training for essential data analysis tasks, such as Optical Character Recognition (OCR), for the review and examination of digital forensic evidence.

A.3: Adjust quality control, review, and reporting procedures to levels proportionate to the level of risk and task at hand. For example, multiple levels of review may not be necessary for investigative reports with certain outcomes, such as unfounded complaints.

A.4: Improve internal controls to ensure secondary review of any manual manipulation and reconciliation of data collection and analysis processes is performed to ensure reported data is accurate and complete.





A.5: Ensure expectations and communication channels, both within IGD and with other City departments and stakeholders, are consistent and well understood by all IGD personnel to provide necessary autonomy and decrease workflow bottlenecks.

A.6: Consider developing appropriate, documented points of contact/liaisons within each relevant City department to decrease bottlenecks when issuing management referrals and increase timely communication with departments.

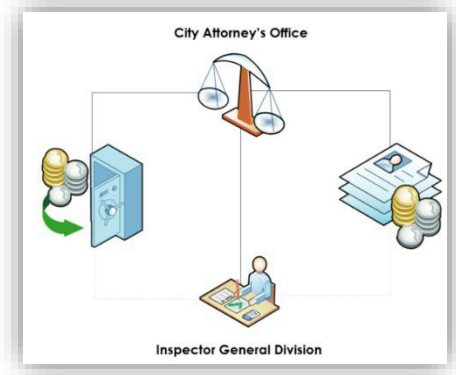
A.7: Update, augment, and finalize IGD's draft investigative procedure manual to include detailed requirements and ensure an appropriate level of consistency for the performance and timeliness of key investigative activities.

A.8: Ensure IGD performance of inspections, reviews, and evaluations aligns with the division's powers and duties as outlined in IGD's enabling legislation. IGD's enabling legislation should be updated to reflect these responsibilities and define the purpose, requirements, and need for coordination with other City functions to ensure alignment and prevent overlap or duplication of efforts across the City. In addition, IGD should develop appropriate procedures for these functions, as warranted, to ensure consistency of procedures performed.

Observation B

Inspector General Division Organizational Governance and Oversight Decrease Independence and Limit Maximization of Service Delivery

Some governance practices and policies within IGD are either not in alignment with professional standards or lead to inefficiencies when conducting investigations, an inherent result of the division's current organizational placement within the City Attorney's Office. Specifically, the IGD has little independence to exercise authority over its access and security of resources, training and professional development. In addition, the division is limited in its ability to determine when and how some investigations, allowed by the Code of Ethics Chapter 12A, are performed.



Inspector General Division Governance Decreases Independence

AIG Principles and Standards for Office of Inspector General - Independence

OIG statutes should contain provisions to establish independence and address:

- Appointment and removal
- Term
- Organizational placement to maximize operational independence
- Funding to perform its mission without impairment

*Association of Inspectors General
Statement of Principles – F.
Independence*

IGD is situated within the City Attorney's Office, and the Inspector General reports to the City Attorney. Due to budget constraints and the need to divide available resources across multiple divisions under the City Attorney structure, IGD's budgeted resources do not align with the division's strategic needs to meet best practices. Over the scope period and more recently, three positions were removed from IGD's head count as part of an effort to reassign or cut costs within the total City Attorney's Office budget. IGD personnel have also requested a new case management system but were not able to proceed due to budget constraints and the inability to coordinate and plan for future technology resource efforts.

Furthermore, City Code's provisions for employment for IGD's head of office do not establish terms for hire or removal, both of which are recommended by professional standards within the Association of Inspectors General to protect the integrity of OIG processes and investigations. The City's Ethics Reform Task Force, which recommended IGD's creation, also suggested the Inspector General have a "fixed term of appointment and removal only for cause" and "budgetary protection," among others (see Text Box, "Association of Inspectors General (AIG) Principles and Standards for Office of Inspector General – Independence").



Our survey analysis of peer investigative functions indicates only one peer respondent does not have a defined term for their head of office. This same peer respondent was the only investigative function with a head of office that can be removed at will. Please refer to Exhibit 5 for additional peer attributes and refer to **Appendix A, Chart F** for additional details regarding survey results.



Exhibit 5: Peer Investigative Function Attributes

City	Authority of Office	Professional Standard(s) Followed ⁴	Defined Term for the Head of Office?	Certifications held by Investigators? ⁵	CPE Requirement for Investigators?
Dallas	Ordinance / Statute	AIG Principles	No	CIGI	No
City A	Ordinance / Statute	AIG Principles	Yes	CIGI; CFE; CPA; CIG; CIGE; CICA; CGMA; EnCE	Yes
City B	Charter / Constitution	AIG Principles; Yellow Book	Yes	CIGI; CIGA; CFE	Yes
City C	Charter / Constitution	AIG Principles	Yes	CIGI; CFE	No
City D	Executive Order	AIG Principles; CIGIE	No	CIGI; CFE	Yes
City E	Charter / Constitution	AIG Principles	Yes	CIGI; CIGA; CFE; CIA	No
City F	Charter / Constitution	Yellow Book; CIGIE	Yes	CFE; CIA	Yes

Source: Auditor survey analysis

Inspector General Division Lacks Professional Development in Alignment with Responsibilities

With limited budgetary discretion and availability, IGD is restricted in offering professional development opportunities with a Fiscal Year 2024 training budget of \$3,000 for the office, or about \$250 per person (with a total of 12 positions). Though professional standards recommend staff obtain 40 hours of continuing professional education every two years, IGD does not have a continuing education requirement for its investigators, or an annual training plan based on needs. Per IGD personnel, staff attend as many free training courses as possible.



Our survey analysis of peer investigative functions indicates the IGD has the lowest training budget per employee of any peer respondent with a training budget at one-eighth of the second lowest peer. Not including IGD, the average training budget of peer respondents was about \$3,700 per person. Please refer to Exhibit 6 for peer budget attributes and refer to **Appendix A, Table 2** for additional survey results.

Exhibit 6: Peer Budget Attributes

City	City Population	Total Office Budget	Count of Investigators	Training Budget Per Employee ⁶
Dallas	1,302,868	\$1,481,808	5	\$250
City A	500,000 - 600,000	\$790,000	3	\$4,500
City B	600,000 - 700,000	\$1,800,000	2	\$2,000
City C	500,000 - 600,000	\$2,600,000	10	\$6,000
City D	1,500,000 - 1,600,000	\$2,200,000	18	N/A
City E	500,000 - 600,000	\$2,470,000	8	\$3,500
City F	900,000 - 1,000,000	\$5,000,000	6	\$2,300

Source: Auditor survey analysis, U.S. Census data

⁴ "AIG Principles" is defined as the Association of Inspector General Principles and Standards for Offices of Inspector General. "Yellow Book" is defined as Government Accountability Office Generally Accepted Government Auditing Standards. "CIGIE" is defined as Council of the Inspectors General on Integrity and Efficiency Quality Standards for Investigations.

⁵ Relevant certifications are as follows: Certified Inspector General Investigator (CIGI); Certified Inspector General Auditor (CIGA); Certified Fraud Examiner (CFE); Certified Public Accountant (CPA); Certified Internal Auditor (CIA), EnCase Certified Examiner (EnCE).

⁶ Survey respondents were asked to provide the training budget per employee to include those not directly involved in investigations, such as auditors, attorneys, support staff, and management.

Furthermore, while current staff possess broad experience in law enforcement and investigations, including substantial management expertise, investigators' collective experience and certifications may not fully align with the IGD investigators' responsibilities and qualifications as outlined in the position description. Specifically, though the investigative staff possess an average of 16 years of investigatory experience overall, they have an average of 5 years of experience investigating fraud, waste, and abuse or ethics matters. In addition, none of the staff is a Certified Fraud Examiner, despite this credential being a preferred qualification in the position description. Please refer to **Appendix B** for additional details regarding investigator staffing analysis and experience.

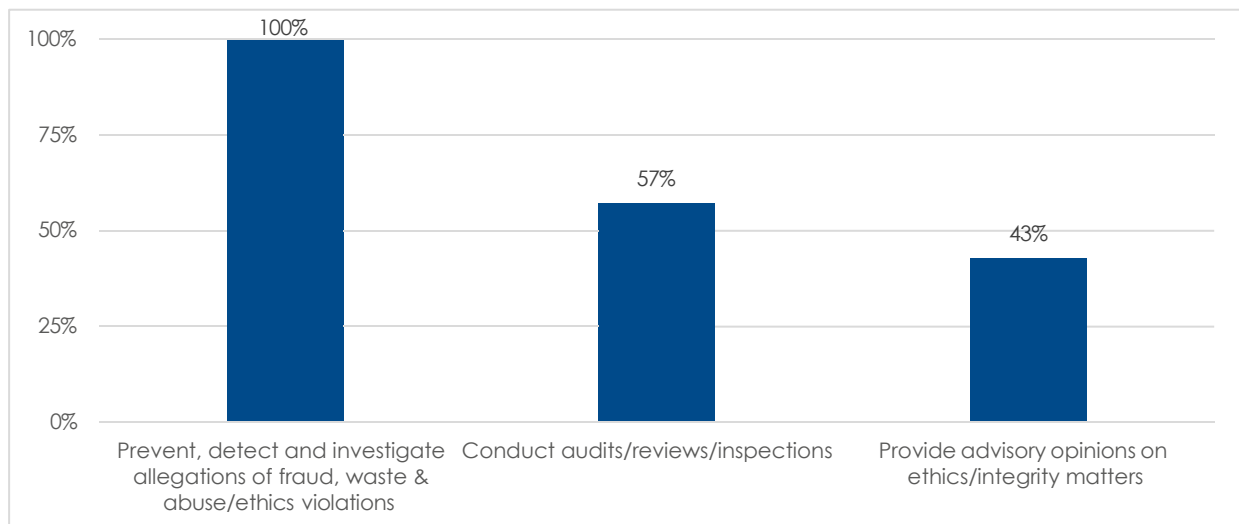
Inspector General Division is Limited in Ability to Investigate Fraud

IGD is limited in its ability to conduct some investigations of fraud or corruption-related complaints that the City Code of Ethics mandates a responsibility to investigate.⁷ The IGD is directed to refer all *potential* criminal matters and investigations, involving fraud, theft, and corruption, to the Dallas Police Department (DPD) and must await a decision from DPD before proceeding with an investigation. While this practice is appropriate in some instances, roles and responsibilities between IGD and DPD for investigation referrals appear poorly defined and therefore may conflict with IGD's mandate to investigate fraud and abuse. Furthermore, current practices may place stricter boundaries than required under City Code of Ethics Section 12A-47, which states that IGD may not begin or continue investigating "alleged conduct that is the subject of pending civil or criminal litigation." Awaiting responses from DPD regarding investigations may also result in delays in completing investigations, as no investigative work is performed in parallel.



Our survey analysis of peer investigative functions indicates all peer respondents are mandated to prevent, detect, and investigate allegations of fraud, waste, and abuse and ethics violations. Please refer to Exhibit 7 for additional peer responsibilities and refer to **Appendix A** for additional survey results.

Exhibit 7: Peer Investigative Responsibilities




Source: Auditor survey analysis

⁷ Per City of Dallas Code of Ethics Chapter 12A-47, "The inspector general has the following powers and duties: (1) Seek out and initiate investigations into misconduct involving ethics, fraud, waste, abuse, and corruption of city officials, city employees, and persons doing business with the City [...]."

Risk Rating: **Moderate**

We recommend the **Inspector General Division**:

B.1: Work with the City Attorney, City Council, and other relevant City management to preserve IGD's independence and access to resources by updating City Code or the Charter to specify budgetary considerations and the removal process and term of hire or appointment for IGD's head of office. 

B.2: Ensure IGD's professional education budget is sufficient to allow its staff to meet professional standards and best practices. This includes the ability to offer certifications and specific training needed to align staff knowledge, skills, and abilities with the responsibilities of the IGD and improve gaps in competencies or experience. Additionally, consider specifying continuing professional education (CPE) requirements for investigators, including those with and without certifications.

B.3: Work with the City Attorney and DPD to ensure investigation referral processes, including those outlined in City of Dallas Code Chapter 12A, address conflicts that may limit IGD's mandate to investigate misconduct involving ethics, fraud, waste, abuse, and corruption.

B.4: Upon review of IGD investigation referral processes, work with the City Attorney and DPD to outline and document roles and responsibilities for investigations performed by IGD and DPD regarding ethics, fraud, waste, abuse, and corruption. This could take the form of a memorandum of understanding that defines the roles and responsibilities of each party.

Subsequent Event

On November 5, 2024, a special election occurred in which voters considered multiple proposed amendments to the Dallas City Charter. One amendment, which voters approved, would create an independent Office of Inspector General, with an Inspector General appointed by City Council for a two-year term and subject to removal by a supermajority of Council Members. This event should be considered during implementation of the recommendations described above.

IGD Practice Highlights

- Complaint data indicates IGD closed over 90% of all cases, and 70% of full investigations, within 180 days of the date of receipt between January 2023 and March 2024.⁸ This suggests IGD generally met its timeliness goal for completing investigations, as stated in its procedure document, during the audit scope period.
- Data regarding IGD's Chief Integrity Officer (CIO) program indicates the program has trained over 2,500 people across 72 events during the audit scope period and produced 80 advisory opinions as of early May 2024.⁹
- Benchmarking survey data indicates that IGD is a relatively smaller office with a similar workload to larger, better-resourced offices of inspector general. For example, among its peer respondents, IGD ranked fifth in number of investigators yet has the most residents per investigator and city employees per investigator. Despite this, IGD was tied for second in expected cases per investigator, actual cases per investigator, complaints received in calendar year 2023, and investigations pursued in calendar year 2023. See **Appendix A, Table 3** for details.

⁸ According to IGD's approved procedures, IGD aims to close full investigations within 180 days of assignment.

⁹ IGD data regarding advisory opinions did not contain information to determine trends in the CIO program's productivity or workload over time.



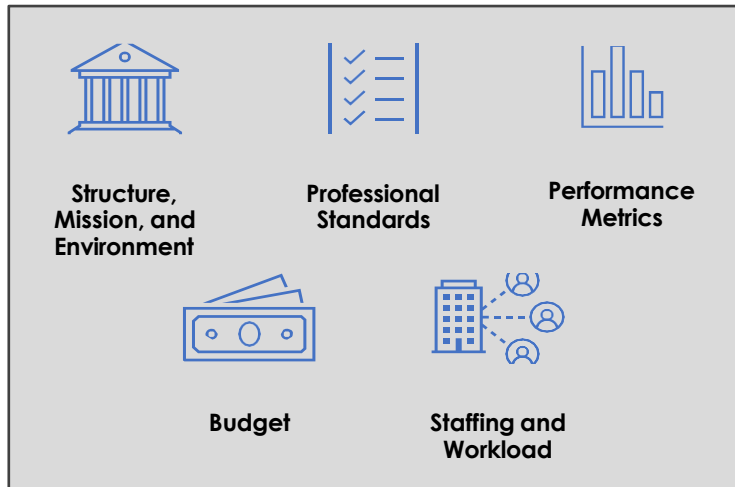
Appendices

Appendix A: Benchmarking Survey Results

The following includes key results of a benchmarking survey we conducted in August 2024. We surveyed several local offices of inspector general, or offices with similar investigative functions, in cities across the United States to assess IGD against peer organizations.

Survey Methodology

- We composed 28 questions related to the audit's scope and objectives, in the following categories:



- We also included questions to normalize and compare responses across disparate office sizes, city populations, and other factors.
- We selected respondents after reviewing the City of Dallas' September 2021 Ethics Reform Task Force Report, conducting internal research, and meeting with the Dallas Inspector General.
- We contacted a representative from each city to explain the purpose of the survey and how we planned to use the results.
- We sent the survey to 12 recipients: 10 local offices of inspector general, a city auditor's office with an investigative function comparable to an OIG, and the City of Dallas Inspector General Division.
- Offices from the following cities submitted complete responses to the survey:

City	State
Dallas	Texas
Albuquerque	New Mexico
Atlanta	Georgia
Austin	Texas
Baltimore	Maryland
Detroit	Michigan
Philadelphia	Pennsylvania

Survey Analysis Methodology

Survey results were analyzed using the following methodology:

- Survey data was reformatted in preparation for analysis and combined with information from additional research (e.g., U.S. Census data) when necessary.

- We compiled relevant topics and data into tables and charts.
- Where appropriate, we used population and city employee data to evaluate staffing characteristics across cities of varied sizes.
- We validated or updated certain results using details from write-in responses and data from municipal websites.
- We assigned anonymous identifiers (e.g., “City A”) to respondents other than IGD to maintain confidentiality.

Key Survey Results

The following tables contain a selection of compiled survey results and analysis that aim to compare IGD to other respondents across various metrics.



Table 1: Analysis of City Population / Employees Per Investigator

City	Population (1)	No. City Employees (2)	Count of Investigators (3)	City Residents per Investigator	City Employees per Investigator
Dallas	1,302,868	13,000	5	260,574	2,600
City A	500,000 - 600,000	7,020	3	186,758	2,340
City B	600,000 - 700,000	9,000	2	316,609	4,500
City C	500,000 - 600,000	13,522	10	56,524	1,352
City D	1,500,000 - 1,600,000	40,000	18	86,141	2,222
City E	500,000 - 600,000	9,354	8	63,853	1,169
City F	900,000 - 1,000,000	15,000	6	163,314	2,500
Dallas IGD Rank	2	4	5	6	6

Table 1 compares the respondents' investigative team relative to the city's population and the number of city employees. Among the seven survey respondents, Dallas ranked second in resident population and fourth in count of city employees. However, Dallas ranked sixth (last) in residents per investigator and in city employees per investigator.



Table 2: Budget Analysis by City

City	Total Office Budget (1)	Count of Investigators (2)	Office Budget Per Investigator	Training Budget Per Employee (3)
Dallas	\$1,481,808	5	\$296,362	\$250
City A	\$790,000	3	\$263,333	\$4,500
City B	\$1,800,000	2	\$900,000	\$2,000
City C	\$2,600,000	10	\$260,000	\$6,000
City D	\$2,200,000	18	\$122,222	N/A
City E	\$2,470,000	8	\$308,750	\$3,500
City F	\$5,000,000	6	\$833,333	\$2,300
Dallas IGD Rank	6	5	4	6

Table 2 analyzes the respondents' investigative office budget by city. IGD's budget ranked sixth despite having the fifth largest number of investigators.



However, on a per-investigator basis, IGD had the fourth highest budget per investigator. Additionally, IGD reported the lowest per-employee training budget by far among respondents.



Table 3: Case Load Analysis by City

City	Count of Investigators (1)	Expected Cases Per Investigator (2)	Cases Per Investigator (3)	2023 Complaints Received (4)	2023 Investigations Pursued (5)	Investigations Currently Open (6)
Dallas	5	11-15	11-15	>300	50-100	>20
City A	3	15-20	6-10	152	1-50	>20
City B	2	6-10	1-5	200-300	1-50	39
City C	10	6-10	6-10	1073	60	>20
City D	18	11-15	16-20	200-300	100-200	>20
City E	8	11-15	11-15	>300	50-100	>20
City F	6	N/A	N/A	>300	1-50	6-10
Dallas IGD Rank	5	T-2	T-2	T-2	T-2	T-2

Table 3 compares each respondent's caseload per investigator and by office. Despite ranking fifth in number of investigators, IGD was tied for second in expected cases per investigator, actual cases per investigator, complaints received in calendar year 2023, and investigations pursued in calendar year 2023. Additionally, IGD had over 20 open investigations (tied with four other respondents) despite having a smaller team of investigators than most respondents.



Table 4: Qualitative Characteristics

City	Authority of Office (1)	Professional Standard(s) Followed (2)	Case Management System (3)	CPE Requirement For Investigators? (4)	Case Resolution Performance Goal? (5)	Defined Term for the Head of Office? (6)	Process for Removal of Head of Office? (7)	Certifications held by Investigators (8)
Dallas	Ordinance / Statute	Green Book	EthicsPoint	No	No	No	At Will	CIGI
City A	Ordinance / Statute	Green Book	CMTS	Yes	Yes	Yes	Vote by oversight body for cause	CIGI; CFE; CPA; CIG; CIGE; CICA; CGMA; EnCE
City B	Charter / Constitution	Green Book; Yellow Book	CMTS	Yes	No	Yes	Vote by oversight body for cause	CIGI; CIGA; CFE
City C	Charter / Constitution	Green Book	CMTS	No	No	Yes	Vote by advisory board	CIGI; CFE
City D	Executive Order	Green Book; CIGIE	CMTS	Yes	No	No	At Will	CIGI; CFE
City E	Charter / Constitution	Green Book	Opexus	No	No	Yes	Vote by oversight body for cause	CIGI; CIGA; CFE; CIA
City F	Charter / Constitution	Yellow Book; CIGIE	In-House System	Yes	No	Yes	Vote by oversight body	CFE; CIA



Table 4 depicts the respondents' qualitative characteristics (authority, professional standards, case management software, staff certifications, etc.). IGD shares its authority of office, ordinance or statute, with one other respondent. The authority of four of the remaining five respondents stems from a charter or constitution.

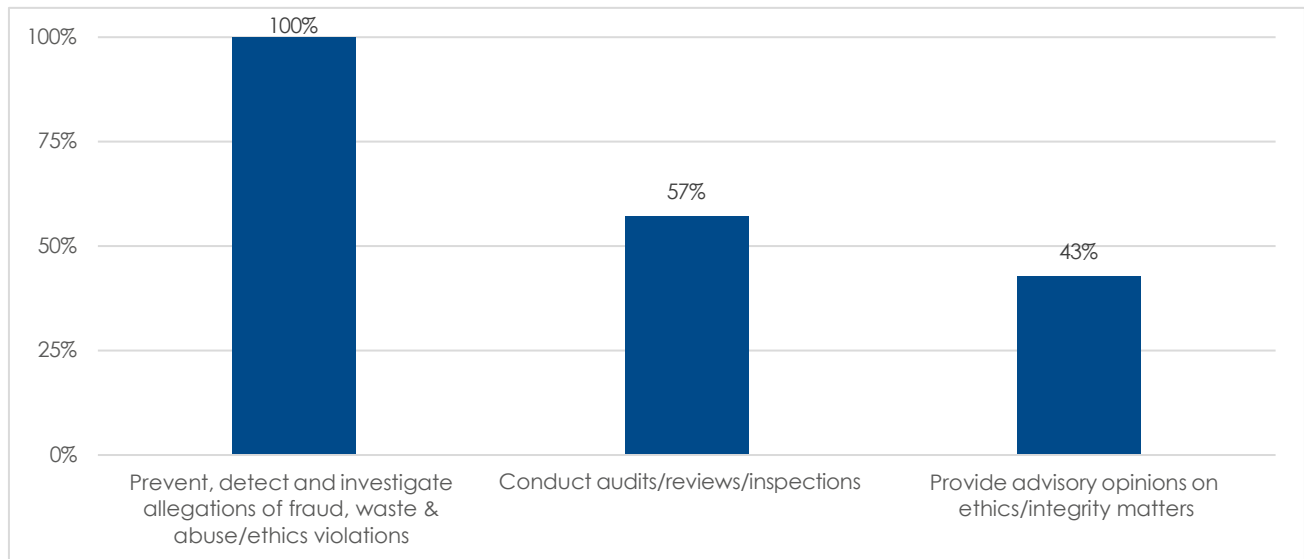
IGD, like five other respondents, follows *Principles and Standards for Offices of Inspectors General*, or “Green Book” standards, from the Association of Inspectors General (AIG). IGD was the only respondent who reported using EthicsPoint, an incident management system, for case management purposes. Four respondents indicated they use the same case management system, WingSwept’s Case Management and Tracking System (CMTS).

Unlike four other respondents, IGD does not have an annual CPE requirement for its investigators, which does not align with AIG professional standards requirement 40 hours of CPE every two years. Furthermore, IGD was the only respondent with an investigative team that does not hold the Certified Fraud Examiner certification. Similarly, IGD was the only respondent to have just one relevant certification held by investigators.

Key Charts

The following charts and tables display key survey results.

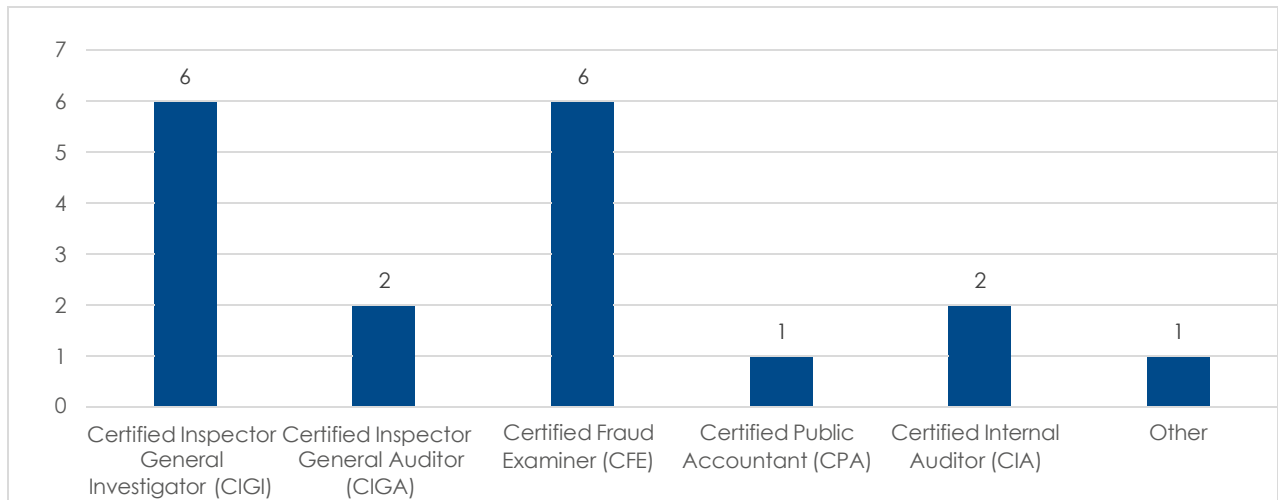
A. Office Core Responsibilities and Functions



Response	Percent	Count
Prevent, detect and investigate allegations of fraud, waste & abuse/ethics violations	100%	7
Conduct audits/reviews/inspections	57%	4
Provide advisory opinions on ethics/integrity matters	43%	3

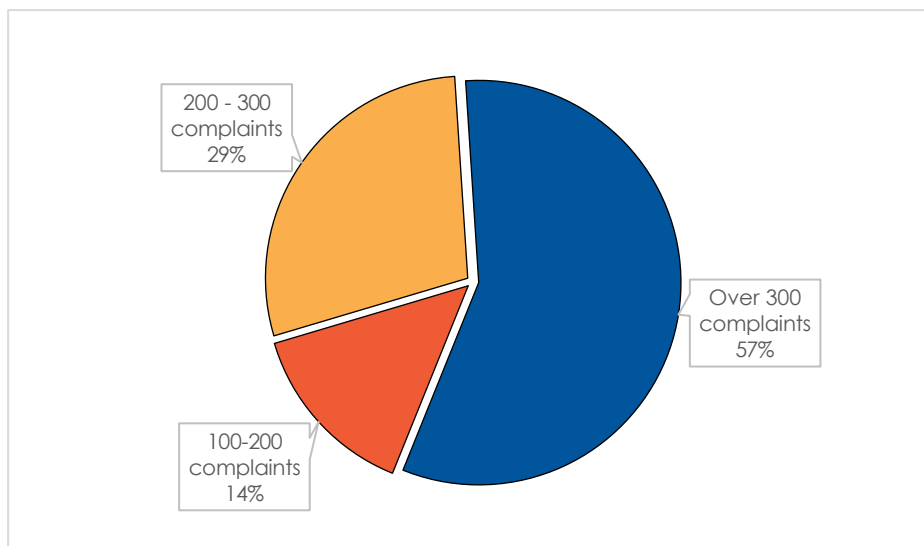


B. Certifications Held by Investigators



Response	Percent	Count
Certified Inspector General Investigator (CIGI)	87.50%	6
Certified Inspector General Auditor (CIGA)	25.00%	2
Certified Fraud Examiner (CFE)	87.50%	6
Certified Public Accountant (CPA)	12.50%	1
Certified Internal Auditor (CIA)	25.00%	2
Other	12.50%	1

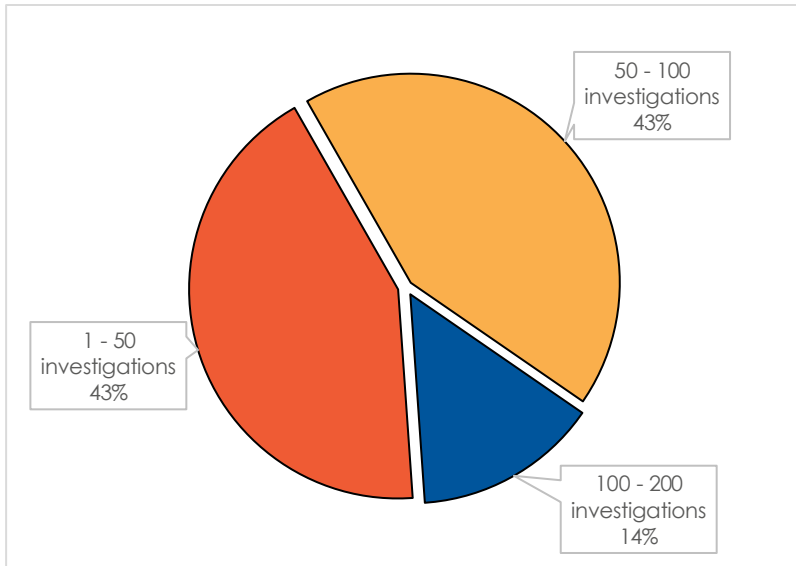
C. Number of Complaints Received in Calendar Year 2023



Responses	Percent	Count
100-200 complaints	14%	1
200 - 300 complaints	29%	2
Over 300 complaints	57%	4

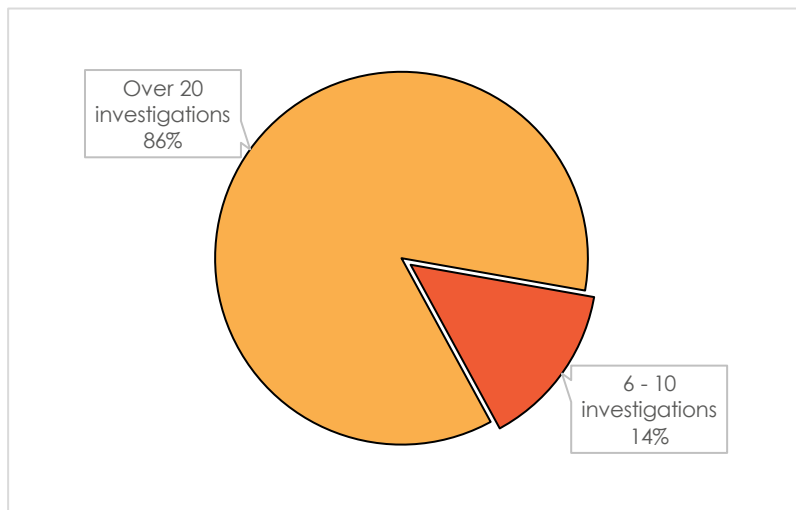


D. Number of Investigations Pursued in Calendar Year 2023



Responses	Percent	Count
1 - 50 investigations	43%	3
50 - 100 investigations	43%	3
100 - 200 investigations	14%	1

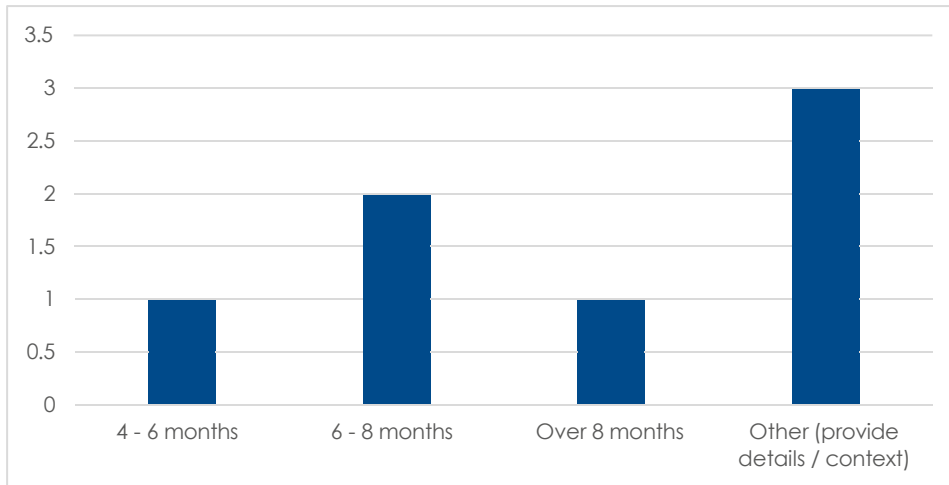
E. Number of Current Open Investigations



Responses	Percent	Count
6 - 10 investigations	14%	1
Over 20 investigations	86%	6



F. Average Duration of an Investigation



Responses	Percent	Count
4 - 6 months	14.30%	1
6 - 8 months	28.60%	2
Over 8 months	14.30%	1
Other (provide details / context) ¹⁰	42.90%	3

¹⁰ One respondent noted considerable variation in investigation duration, ranging from 1-2 months to years. Another stated that average duration depended on the type of data requested and departments' compliance with such requests. IGD noted that its "case management system does not provide the functionality to make this calculation apart from hand-counting."

Appendix B: Staffing Analysis

Weaver conducted an analysis of the Inspector General Division's investigative workforce to assess its competencies and determine its capacity to manage a potential increase in workload.

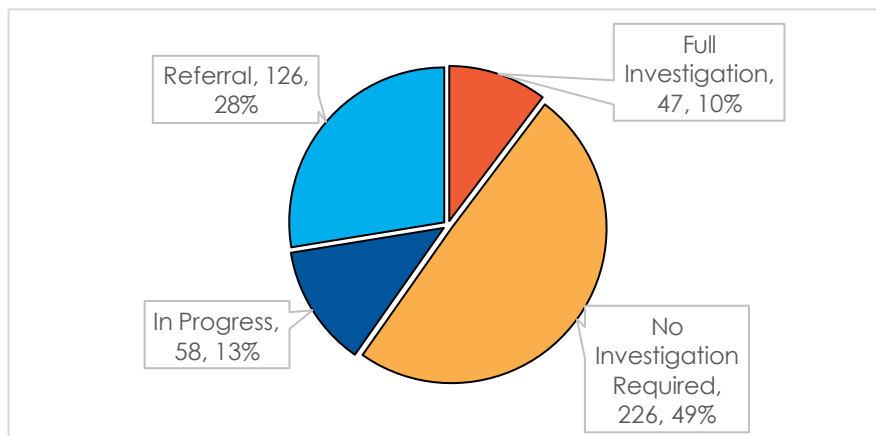
Methodology

We evaluated the investigators' qualifications and experience against their position descriptions, the division's mission and duties, relevant professional standards, and other materials provided by IGD. In addition, we interviewed all five (5) current IGD investigators individually.

Summary of Analysis

- According to data from EthicsPoint, the division's case management system, IGD received 457 complaints and closed 384 complaints within the scope period.¹¹ Please refer to **Chart G** below for a breakdown of case disposition.
- Current staff members possess broad experience in law enforcement and investigations, including considerable management expertise. However, IGD investigators' certifications and collective experience investigating Fraud, Waste, and Abuse and ethics violations may not clearly align with the staff's position descriptions. None of the investigators is a Certified Fraud Examiner, despite this credential being a preferred qualification in the investigator job description. Please refer to **Table 5** below for analysis of IGD investigators' experience and qualifications.
- IGD investigators' current professional development opportunities are limited. Quality continuing professional education can mitigate a relative lack of qualifications and experience. Such opportunities should be expanded and matched to the duties of each investigator.

Chart G: Complaints by Disposition¹²



Source: IGD EthicsPoint Case Data

¹¹ Material discrepancies were found in IGD case data. Therefore, our analysis of complaints received and closed during the scope period may not represent a complete and accurate assessment of IGD case workflow. See Observation A.

¹² Cases are referred to other City functions as determined necessary, including Police (14%), Human Resources (44%), and management of other departments (42%).

Table 5: Analysis of IGD Investigator Experience and Qualifications

Employee	Degree	Field	Relevant Credentials	CFE	Work Experience (years)				
					Total Relevant ¹³	Management	Investigation	F/W/A Investigation	Ethics Investigation
1	BS	Criminal Justice Admin.	Certified IG Investigator; Police Detective	No	13	5	7	2	2
2	BA	History	None	No	12	0	12	7	8
3	BA	Criminal Justice	Federal Law Enforcement Investigator	No	29	17	28	2	2
4	BA	Criminal Justice	Federal OIG Special Agent; OIG cert.; Paralegal	No	14	0	9	9	9
5	BA	Criminal Justice	Federal Law Enforcement Special Agent; Police Officer	No	32	15	24	5	5
Total					100	37	80	25	26
Average					20	7.4	16	5	5.2

Source: Auditor analysis of IGD employee application materials

Appendix C: Criteria

We reviewed the following sources to form the basis for the observations detailed elsewhere in this Report:

- City of Dallas *Charter and Code of Ordinances, Administrative Directives*, and other policies and procedures
- Association of Inspectors General (AIG) *Principles and Standards for Offices of Inspector General (2014)*¹⁴
- Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Investigations*
- The Committee of Sponsoring Organizations of the Treadway Commission (COSO) *Internal Control—Integrated Framework*
- Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government*

¹³ Relevant experience is defined using duties and essential skills from the IGD Investigator job description. Duties include “(1) planning investigations; (2) securing, collecting, and examining documentary evidence; (3) interviewing witnesses and subjects of investigations; (4) analyzing and interpreting data, policies, rules, and laws; (5) writing investigative summaries and reports; and (6) testifying in criminal, civil, and administrative proceedings.” Essential skills include problem-solving, communication, organization, and planning.

¹⁴ The AIG's 2022 revision to *Principles and Standards for Offices of Inspector General* took effect on July 1, 2024, after the scope period of this audit. According to IGD, revisions to the *Principles* should not affect its operations.



Appendix D: Risk Rating Definitions

Residual risk is the risk derived from the environment after considering the mitigating effect of internal controls. The area under audit has been assessed from a residual risk level utilizing the following risk management classification system.

HIGH

High risk observations have qualitative factors that include, but are not limited to:

- Events that threaten the City's achievement of strategic objectives, performance goals, effective service delivery, or continued existence
- Impact of the finding could be felt outside of the City or beyond a single function or department
- Potential material impact to operations or the City's finances
- Remediation requires significant involvement from executive management and/or City Council

MODERATE

Moderate risk observations have qualitative factors that include, but are not limited to:

- Events that could threaten strategic or performance objectives of the City
- Impact could be felt outside of the City or across more than one function of the City
- Noticeable and possibly material impact to the operations or finances of the City
- Remediation efforts that will require the direct involvement of functional leader(s) and may require executive management

LOW

Low risk observations have qualitative factors that include, but are not limited to:

- Events that do not directly threaten the City's strategic priorities
- Impact is limited to a single function within the City
- Minimal financial or operational impact to the organization
- Remediation requires functional leader(s) to be kept updated, or have other controls that help to mitigate the related risk

Appendix B: Management’s Response

Memorandum



DATE: January 10, 2025

TO: Mark S. Swann – City Auditor

SUBJECT: Response to Audit of Inspector General Division – Workforce Staffing Levels

This letter acknowledges the City Manager’s Office received the *Audit of Inspector General Division – Workforce Staffing Levels* and submitted responses to the recommendations in consultation with Office of City Inspector General and City Attorney’s Office.

The scope of this audit was from January 1, 2023, through March 31, 2024. After the audit scope period and before the date that the management responses were due, the Inspector General Division of the City Attorney’s Office (IGD) became the independent Office of Inspector General. Specifically, the Dallas City Charter was amended to create an Office of the Inspector General (OIG) with the inspector general being appointed by the Dallas City Council. See Dallas City Charter Chapter IXA, Section 1. Therefore, some of the recommendations in the audit report are no longer relevant as they are addressed by the charter amendments. Due to the change from a division of the City Attorney’s Office to an independent office, we have used the terms IGD and OIG interchangeably.

I appreciate the time spent reviewing our processes and interviewing our staff, and I will be asking for funding in the next fiscal year to implement the recommendations agreed upon in our response.

Additionally, I would like to thank you and your staff for their time, information, and suggestions as we went through this process. If you have any further comments, please feel free to contact me.

Sincerely,

/s/ Bart Bevers

BART BEVERS
Inspector General (I)

Memorandum



DATE: January 10, 2025

TO: Mark S. Swann – City Auditor

SUBJECT: Response to Audit of Inspector General Division – Workforce Staffing Levels

This letter acknowledges the City Manager's Office received the *Audit of Inspector General Division – Workforce Staffing Levels* and submitted responses to the recommendations in consultation with Office of City Inspector General and City Attorney's Office.

On December 8, 2021, the Dallas City Council made significant changes to Dallas City Code, Chapter 12A, the ethics ordinance, which included the creation of an Inspector General Division in the Dallas City Attorney's Office to be led by an inspector general. At that time, the Dallas City Charter only provided for four city council appointed positions: city manager, city attorney, city secretary, and the city auditor. Therefore, city council created the Inspector General Division within the City Attorney's Office. During the charter review process in 2024, the charter was amended to create an independent Office of Inspector General with the inspector general being appointed by the Dallas City Council. See Dallas City Charter Chapter IXA, Section 1.

The scope of this audit was January 1, 2023, to March 31, 2024. The charter amendment creating an independent Office of Inspector General went into effect in November 2024, before our management response due date. As a result, some of the recommendations in the audit report have already been addressed by the charter amendment, and the recommendations that have been accepted will be implemented by the Office of Inspector General.

We appreciate the opportunity to participate in the audit and look forward to working with the Office of Inspector General on any legal matters related to the implementation of the audit recommendations.

/s/ Tammy L. Palomino

TAMMY L. PALOMINO
City Attorney

Assessed Risk Rating	Recommendations	Concurrence and Action Plans	Implementation Date	Follow-Up/ Maturity Date	
Moderate	We recommend the Inspector General:				
	<p>A.1: Work with <i>EthicsPoint</i> to acquire available case management system add-ons that more accurately track case milestones and outcomes, and provide the necessary data attributes for IGD to <i>reliably</i> report its effectiveness and efficiency in meeting goals and objectives. If <i>EthicsPoint</i> cannot provide the necessary capabilities, consider procurement and implementing a more effective case management system.</p>	<p>Agree</p>	<p>The Inspector General Division (IGD) is aware of the limitations of our existing system. The IGD has been actively working to acquire a case management system that accurately captures the data and metrics required to assess performance benchmarks.</p> <p>The IGD will continue with the procurement process and implement a more effective case management tool, pending approval of the necessary funding in next fiscal year's budget.</p> <p>In addition, the IGD has recently developed a Sharepoint site that models the website we created. This SharePoint site will allow IGD to communicate internally in a more effective manner. It was launched on November 18, 2024. A new website for the IGD is scheduled to go live on or before February 1, 2025.</p>	<p>9/30/2027</p>	<p>3/31/2028</p>
	<p>A.2: Explore cost-effective tools and training for essential data analysis tasks such as Optical Character Recognition (OCR), for the review and examination of digital forensic evidence.</p>	<p>Accept Risk</p>	<p>IGD does not anticipate performing forensic investigations in the near term and instead will continue its existing practice of referring forensic investigations to the Dallas Police Department (DPD), which has the appropriate resources to perform this type of work.</p>	<p>N/A</p>	<p>N/A</p>

Assessed Risk Rating	Recommendations	Concurrence and Action Plans	Implementation Date	Follow-Up/ Maturity Date	
Moderate	We recommend the Inspector General:				
	<p>A.3: Adjust quality control, review, and reporting procedures to levels proportionate to the level of risk and task at hand. For example, multiple levels of review may not be necessary for investigative reports with certain outcomes, such as unfounded complaints.</p>	Accept Risk	<p>IGD’s current quality control process is appropriate, consistent with Green Book standards, and the levels of review are integral internal controls to the process. IGD will review its processes to determine if any changes are necessary.</p> <p>Additionally, complaints have increased 18.39% from fiscal year 2023 to 2024. Therefore, IGD will seek funding to increase staffing levels.</p>	N/A	N/A
	<p>A.4 Improve internal controls to ensure secondary review of any manual manipulation and reconciliation of data collection and analysis processes is performed to ensure reported data is accurate and complete.</p>	Agree	<p>The procurement of a new case management system, as agreed to in recommendation A.1, will address the risk identified. If any residual manual manipulation is required, the IGD will implement additional internal controls.</p>	9/30/2027	3/31/2028

Assessed Risk Rating	Recommendations	Concurrence and Action Plans		Implementation Date	Follow-Up/ Maturity Date
Moderate	We recommend the Inspector General:				
	A.5 Ensure expectations and communication channels, both with IGD and other City departments and stakeholders, are consistent and well understood by all IGD personnel to provide necessary autonomy and decrease workflow bottlenecks.	Agree	IGD will work with other city departments to ensure various departments, including IGD personnel, understand their roles and responsibilities to ensure a consistent process and help eliminate duplication of work. IGD may document this understanding informally, such as through a process flow, or formally via memos, service-level agreements, etc. IGD is working to develop a public-facing website and increase public outreach to ensure stakeholders are well informed of IGD's roles and responsibilities. In addition, IGD has recently developed a SharePoint site that provides resources to city personnel until the website is in place. Further, IGD is scheduling internal meetings with city departments to increase visibility, improve communication, and develop relationships with department leaders.	6/30/2025	3/31/2026
	A.6 Consider developing appropriate, documented points of contact/liasons within each relevant City department to decrease bottlenecks when issuing management referrals and increase timely communication with departments.	Agree	As of January 2, 2025, IGD had met with almost half of the city departments, in part to establish points of contact in those departments. Currently, IGD has established points of contact with each department and will work to develop a documented process to periodically validate that the points of contact are complete and accurate.	3/31/2025	9/30/2025

Assessed Risk Rating	Recommendations	Concurrence and Action Plans	Implementation Date	Follow-Up/ Maturity Date	
Moderate	We recommend the Inspector General:				
	<p>A.7 Update, augment, and finalize IGD's draft investigative procedure manual to include detailed requirements to ensure an appropriate level of consistency for the performance and timeliness of key investigative activities.</p>	Accept Risk	<p>IGD's existing procedures incorporate the Green Book Standards by reference, ensuring the IGD's procedures provide relevant and dynamic guidelines. In addition, IGD will continue to review, and update and improve procedures as necessary to ensure adequate guidance is provided to staff.</p>	N/A	N/A
	<p>A.8 Ensure IGD's performance of inspections, reviews, and evaluations aligns with the division's power and duties as outlined in IGD's enabling legislation. IGD's enabling legislation should be updated to reflect these responsibilities and define the purpose, requirements, and need for coordination with other City functions to ensure alignment and prevent overlap or duplication of efforts across the City. In addition, IGD should develop appropriate procedures for these functions, as warranted, to ensure consistency of procedures performed.</p>	Accept Risk	<p>IGD will review Dallas City Code Chapter 12 A (Code of Ethics) and/or the Dallas City Charter to determine whether to propose any revisions.</p>	N/A	N/A

Assessed Risk Rating	Recommendations	Concurrence and Action Plans	Implementation Date	Follow-Up/ Maturity Date	
Moderate	We recommend the Inspector General:				
	<p>B.1 Work with the City Attorney, City Council and other relevant City management to preserve IGD's independence and access to resources by updating City Code or the Charter to specify budgetary considerations and the removal process and term of hire or appointment for IGD's head of office.</p>	Agree	<p>The Dallas City Charter was amended to create an Office of the Inspector General (OIG). The inspector general serves as the head of the office and is appointed by a majority vote of the city council and shall serve for a period of two years from the date of appointment and thereafter until a successor is appointed, unless discharged sooner by 2/3 vote of the city council. See Dallas City Charter Chapter IXA, Section 1. Additionally, the charter amendment provides that the inspector general submits a budget estimate of the needs and requirements of the OIG annually to the city council for council's approval, which will then be consolidated with the city manager's annual budget estimate. See Dallas City Charter, Chapter XI, Section 2.</p>	11/19/2024	12/31/2024

Assessed Risk Rating	Recommendations	Concurrence and Action Plans	Implementation Date	Follow-Up/ Maturity Date	
Moderate	We recommend the Inspector General:				
	<p>B.2 Ensure IGD’s professional education budget is sufficient to allow its staff to meet professional standards and best practices. This includes the ability to offer certifications and specific training needed to appropriately align staff knowledge, skills, and abilities with the responsibilities of IGD and improve gaps in competencies and experience. Additionally, consider specifying continuing professional education (CPE) requirements for investigators, including those with and without certifications.</p>	Agree	<p>In FY 23, which was during the audit period, the IGD had \$13,000 budgeted for professional education, which allowed three staff members to achieve AIG certifications.</p> <p>With the recent charter amendments, the OIG will submit an annual budget estimate to city council for council approval. The OIG will include an estimate for on-going professional education to city council as part of its annual proposed budget.</p>	10/01/2025	9/30/2026
	<p>B.3 Work with the City Attorney and DPD to ensure investigation referral processes, including those outlined in the City of Dallas Code Chapter 12A, address conflicts that may limit IGD’s mandate to investigate misconduct involving ethics, fraud, waste, abuse, and corruption.</p>	Agree	<p>IGD’s mandate is to investigate fraud, waste, abuse, corruption, and ethics violations. We will continue to work with DPD on appropriate referrals. We will also review the Code of Ethics to determine if any revisions are required.</p>	9/30/2025	12/31/2025

Assessed Risk Rating	Recommendations	Concurrence and Action Plans	Implementation Date	Follow-Up/ Maturity Date	
Moderate	We recommend the Inspector General:				
	<p>B.4 Upon review of IGD investigation referral processes, work with the City Attorney and DPD to outline and document roles and responsibilities for investigations performed by IGD and DPD regarding ethics, fraud, waste, abuse, and corruption. This could take the form of a memorandum of understanding that defines the roles and responsibilities of each party.</p>	Accept Risk	We will continue to work with DPD and the City Manager’s Office to streamline our processes and identify any areas of improvement.	N/A	N/A