

# Office of the City Auditor

FISCAL YEAR 2020 – QUARTER 4 UPDATE: JULY 1 – SEPTEMBER 30, 2020

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## REPORTS ISSUED

During Quarter 4 the Office of the City Auditor released the following reports (click on the hyperlinks below for the full report):

- [Audit of Cash Handling at the Code Compliance Consumer Health Division](#)
- [Audit of Proposed Budget Revenues Included in the Fiscal Year 2020-21 Proposed Annual Budget for the City of Dallas](#)
- [Audit of City-Owned Buildings' Elevator Safety](#)
- [Audit of Fire Hydrant Inspection, Flow-Testing, and Maintenance](#)
- [Audit Follow-Up of Prior Recommendations – Continuity of Operations Basic Plan](#)

## PROJECTS IN PROGRESS

The 17 projects in progress include one carry-over audit from the Fiscal Year 2019 Audit Plan, and 14 projects from the Fiscal Year 2020 Audit Plan and 2 projects from the Fiscal Year 2021 Audit Plan. Audits on the horizon for release in Quarter 1 of FY 21 include:

- [Audit of the Department of Aviation's Noise Management Program](#)
- [Audit of the Dallas County Motor Vehicle Child Safety Fee](#)

## INVESTIGATIVE SERVICES

### Exhibit 1:

Fraud, Waste, and Abuse Hotline Alerts		
Quarter	Received	Closed*
1	31	38
2	34	25
3	17	32
4	19	28
Total:	101	123

\*Note: Pending cases from prior quarters may also be closed in excess of complaints received.

In Quarter 4, Investigative Services closed 28 complaints. Of those closed, five were substantiated. Of the substantiated complaints, five resulted in corrective actions taken by management, including: termination of employment, verbal counsel of employee, notices of violation/citations, and abatement of violations.

In addition, although one complaint was not substantiated, a local business took additional steps to negate negative perceptions which may have led to future suspicion of fraud, waste, or abuse.

Investigative Services is required, according to our performance measures, to post a response within three business days to those cases which require a response. Ninety of 101 cases required a response in FY 2020. Of those 90: 90, or 100 percent, received a response from the investigations team within three business days.

5

Reports Issued

100%

Management Agreement  
to Recommendations

17

Projects In Progress

# Office of the City Auditor

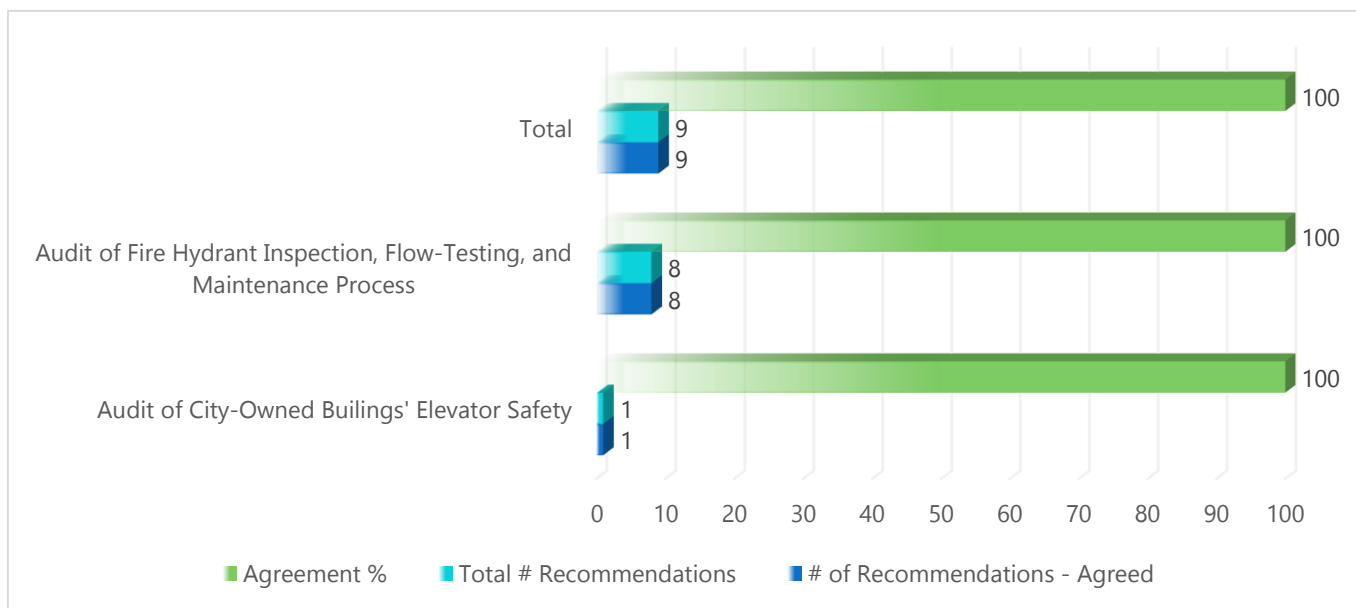
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## MANAGEMENT AGREEMENT

One of the performance measures for the Office of the City Auditor is to add value by achieving over 90 percent agreement to audit recommendations. Management agreed to 100 percent of recommendations in Quarter 4 (see [Exhibit 2](#)). The agreement percentage for reports released to date is 89 percent (refer to [Exhibit 3](#)).

### Exhibit 2:



**Note:** Three of five reports were not included in [Exhibit 2](#) as there were no recommendations associated with these reports:

- [Audit of Cash Handling at the Code Compliance Consumer Health Division](#)
- [Audit of Proposed Budget Revenues Included in the Fiscal Year 2020-21 Proposed Annual Budget for the City of Dallas](#)
- [Audit Follow-Up of Prior Recommendations – Continuity of Operations Basic Plan](#)

5

Reports Issued

100%

Management Agreement  
to Recommendations

17





Projects In Progress










## APPENDIX A: PROJECTS OVERVIEW






While the report only shows information pertaining to Quarter 4, this appendix provides an overview of all projects in Fiscal Year 2020 (October 2019 through September 2020). [Exhibit 3](#) (below) provides an overview of management's agreement to recommendations for reports released to date, and [Exhibit 4](#) (on page 5) shows the current project status for pending and upcoming audit engagements.

### Exhibit 3:

#### City Management's Agreement to Implement Audit Recommendations

Quarter Issued	#	Audit Plan Year October 2019 to September 2020	Release Date	No. Recommendations	No. Management Agreed to Implement	Agreement %
1	1	 Audit of City of Dallas' Purchasing and Travel Cards	November 11, 2019	10	9	90%
	2	 Audit of the Dallas Police Department's Complaint Process	November 25, 2019	20	16	80%
2	3	 Audit of the TexasCityServices LLC Contract	January 13, 2020	0	N/A	--
	4	 <b>Memorandum – Confidential Report:</b> Audit of Payment Card Industry Data Security Compliance	January 27, 2020	6*	5*	83%
	5	 Independent Report on Agreed-Upon Procedures for the Notice of Funding Availability – Single Family Housing Development BUZ19-0010338	February 24, 2020	0	N/A	--

Quarter Issued	#	Audit Plan Year October 2019 to September 2020	Release Date	No. Recommendations	No. Management Agreed to Implement	Agreement %
2	6	 Audit of the City's Open Records Request Process – Dallas Police Department	February 26, 2020	8*	8*	100%
	7	 Audit of the City's Open Records Request Process – City Secretary's Office	February 26, 2020	8*	8*	100%
	8	 Audit of the Office of Fair Housing and Human Rights' Complaint Process	March 6, 2020	0	N/A	--
	9	 Audit of City Park Maintenance and Safety	March 6, 2020	9	8	89%
	10	 Audit of Library Facility Planning	March 26, 2020	5	3	60%
3	11	 Special Audit of Former Mayor and City Council Members	April 15, 2020	15	15	100%
	12	 Independent Report on Agreed-Upon Procedures for the Department of Aviation Construction Project Procurement – Reconstruction Runway 13R-31L/Taxiway C Phase 1 at Dallas Love Field, Solicitation No. CIZ 1891	May 8, 2020	0	N/A	--
	13	 Audit of the Office of Community Care Community Centers	May 22, 2020	8	6	75%
	14	 Audit of Taxicab & Transportation Network	May 29, 2020	3	3	100%

Quarter Issued	#	Audit Plan Year October 2019 to September 2020	Release Date	No. Recommendations	No. Management Agreed to Implement	Agreement %
4	15	 Audit of Cash Handling at the Code Compliance Consumer Health Division	September 11, 2020	0	N/A	--
	16	 Audit of Proposed Budget Revenues Included in the Fiscal Year 2020-21 Proposed Annual Budget for the City of Dallas	September 11, 2020	0	N/A	--
	17	 Audit of City-Owned Buildings' Elevator Safety	September 15, 2020	1	1	100%
	18	 Audit of Fire Hydrant Inspection Flow-Testing and Maintenance Process	September 15, 2020	8	8	100%
	19	 Audit Follow-Up of Prior Recommendations – Continuity of Operations Basic Plan	September 28, 2020	0	N/A	--
<b>Running Total (Q1 – Q4):</b>				<b>101</b>	<b>90</b>	<b>89%</b>

\* Number includes confidential recommendations.

Exhibit 4:

Audit Reporting Updates

#	Audit Plan Year October 2019 to September 2020	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
<b>Engagements In Progress</b>							
1	Dallas Police Department – Property and Evidence <i>(Carry-over - FY 19 Audit Plan)</i>			✓	Sep-20		
2	Department of Aviation – Noise Management Program			✓	Aug-20		
3	Department of Information and Technology Services – AT&T Datacomm LLC Contract Monitoring		✓				
4	Court & Detention Services – Dallas County Motor Vehicle Child Safety Fee			✓	Sep-20		
5	Department of Dallas Water Utilities – Stormwater Billing Calculations		✓				
6	Mayor and City Council Office – City Advisory Boards and Commissions		✓				
7	City Controller's Office – Investment Pool Management		✓				
8	Department of Equipment and Fleet Maintenance – Fuel Services		✓				
9	Office of Community Care – Senior Services		✓				
10	Department of Public Works – Road Paving		✓				

#	Audit Plan Year October 2019 to September 2020	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
<b>Engagements In Progress</b>							
11	Department of Transportation – Traffic Signals, Signs, Pavement Marking, Traffic Control, and Streetlight Maintenance		✓				
12	Department of Information and Technology Services – Mobile Devices		✓				
13	Department of Sanitation – Landfill Closure		✓				
14	Franchise Fees Reviews ( <i>Ongoing</i> )		✓				
15	Sales and Use Tax Compliance Review ( <i>Ongoing</i> )		✓				
16	Audit of Coronavirus Aid, Relief and Economic Security (CARES Act) <a href="#">FY 2021 Audit Plan</a>	✓					
17	Audit of the Census 2020 Interlocal Agreement with Dallas County <a href="#">FY 2021 Audit Plan</a>	✓					