

# Office of the City Auditor

FISCAL YEAR 2021 – QUARTER 1 UPDATE: OCTOBER 1 – DECEMBER 31, 2020

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## REPORTS ISSUED

During Quarter 1 the Office of the City Auditor released the following reports (click on the hyperlinks below for the full report):

- [Audit of the Dallas County Motor Vehicle Child Safety Fee](#)

## PROJECTS IN PROGRESS

Audits on the horizon for release in Quarter 2 of Fiscal Year 2021 include:

- Audit of the Department of Aviation's Noise Abatement Program
- Audit of TexasCityServices LLC Contract
- Audit of Department of Information Technology Servics' AT&T Datacomm LLC Contract Monitoring Process
- Audit of Landfill Closure and Post-Closure Liability and Monitoring Expense
- Audit of Dallas Police Department Property and Evidence

## 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. The *Audit of the Dallas County Motor Vehicle Child Safety Fee* had no recommendations for management to agree to. To date, our percentage for this performance measure is to be determined (TBD).

## INVESTIGATIVE SERVICES

Exhibit 1:

Fraud, Waste, and Abuse Hotline Alerts			
Quarter	Received	Closed	Outstanding
1	25	25	35
Total:	25	25	35

In Quarter 1 Investigative Services closed 25 complaints. Of those closed, none were substantiated.

1

Reports Issued

TBD

Management Agreement  
to Recommendations

21


Projects In Progress

## APPENDIX A: PROJECTS OVERVIEW

Exhibit 3 provides an overview of management's agreement to recommendations for reports released to date, and Exhibit 4 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 2020 to September 2021	Release Date	No. Recommendations	No. Management Agreed to Implement	Agreement %
1	1	 Audit of the Dallas County Motor Vehicle Child Safety Fee	October 26, 2020	0	N/A	N/A
<b>Running Total (Q1):</b>				<b>0</b>	N/A	N/A

### Exhibit 4:

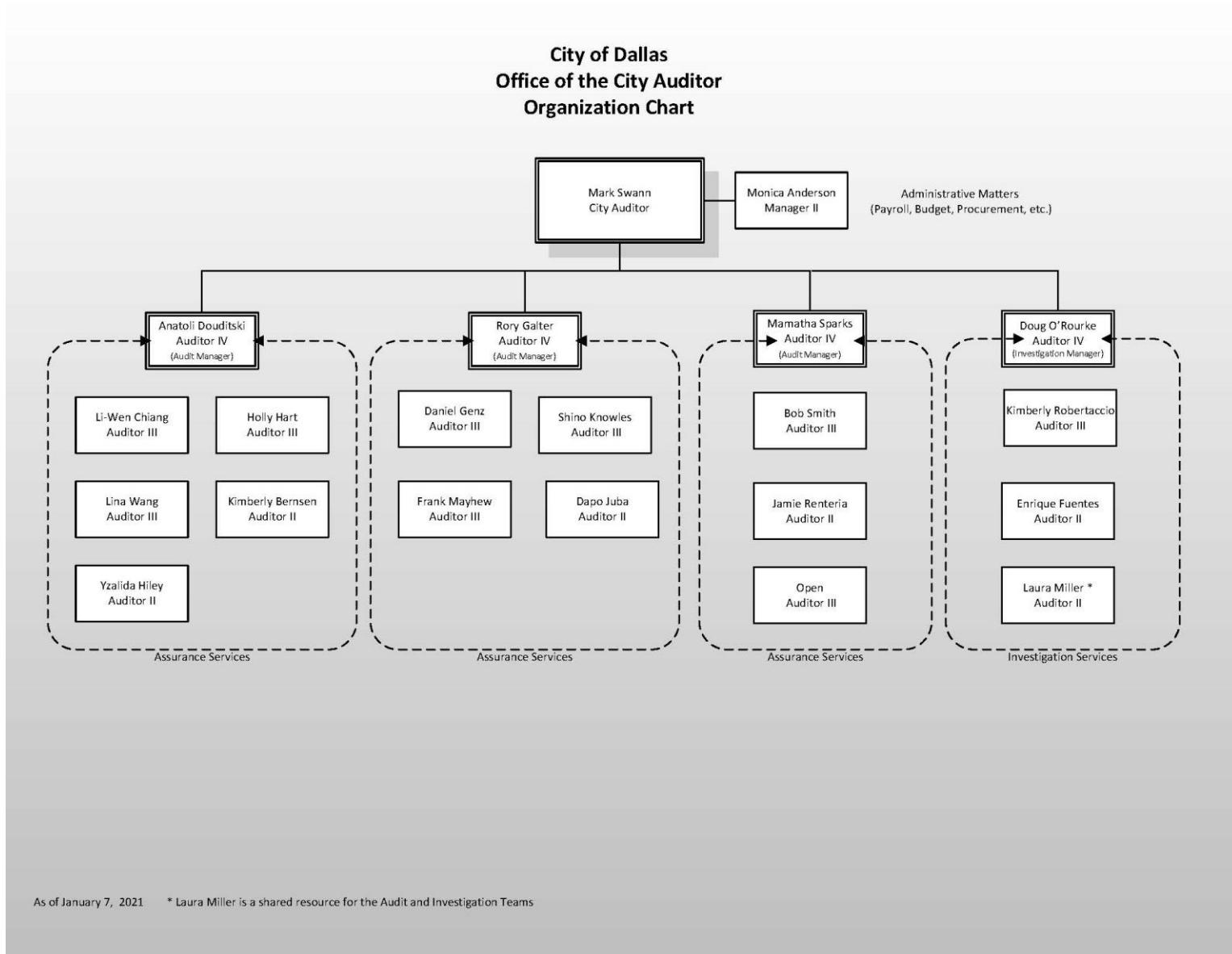
#### Audit Reporting Updates

#	Audit Plan Year October 2020 to September 2021	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
<b>Engagements In Progress</b>							
1	Dallas Police Department – Property and Evidence			✓	Dec-20		

#	Audit Plan Year October 2020 to September 2021	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
<b>Engagements In Progress</b>							
2	Department of Aviation – Noise Abatement Program			✓	Aug-20		
3	Department of Information and Technology Services – AT&T Datacomm LLC Contract Monitoring			✓		Dec-20	
4	Department of Dallas Water Utilities – Stormwater Billing Calculations		✓				
5	Mayor and City Council Office – City Advisory Boards and Commissions		✓				
6	City Controller's Office – Investment Pool Management		✓				
7	Department of Equipment and Fleet Maintenance – Fuel Services		✓				
8	Office of Community Care – Senior Services		✓				
9	Department of Public Works – Road Paving		✓				
10	Department of Transportation – Traffic Controls and Maintenance	✓					
11	Department of Information and Technology Services – Mobile Devices		✓				

#	Audit Plan Year October 2020 to September 2021	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
<b>Engagements In Progress</b>							
12	Department of Sanitation – Landfill Closure and Post-Closure Liability and Monitoring Expense			✓	Nov-20		
13	Office of Emergency Management – Memorandum of Understanding with Dallas County Health Agency		✓				
14	Franchise Fees Reviews (Ongoing)		✓				
15	Sales and Use Tax Compliance Review (Ongoing)			✓		Dec-20	
16	City Attorney's Office – Community Courts	✓					
17	Sustainable Development and Construction – Real Estate and City Attorney's Office – Surplus Property Transfer to Land Bank Process	✓					
18	Multiple Departments - Coronavirus Aid, Relief and Economic Security (CARES Act)	✓					
19	Department of Strategic Partnerships and Government Affairs - Census 2020 Interlocal Agreement with Dallas County		✓				
20	Office of Community Police Oversight <a href="#">(Mayor and City Council Request)</a>	✓					
21	Dallas Police Department – Police Overtime <a href="#">(Mayor and City Council Request)</a>	✓					

# APPENDIX B: OFFICE OF THE CITY AUDITOR ORGANIZATION CHART



## APPENDIX C: DEPARTMENT GOALS UPDATE

### MISSION

We collaborate with elected officials and employees to elevate public trust in government by providing objective assurance, investigation, and advisory services.

### FISCAL YEAR 2021 GOALS

PERFORMANCE MEASURE	GOAL	ACTUAL (As of January 7, 2021)
Publish 22 audit/attestation reports.	19 reports	1 Report (2 reports pending City Manager Response).
Report recommendations accepted.	90 percent	Not applicable. No observations with recommendations.
Staff with professional certifications (CIA, CPA, CISA, or CFE).	80 percent	79 percent
Focus on mission with available time.	82 percent	81 percent
ADDITIONAL GOALS		
Percentage of initial response for Fraud, Waste, and Abuse alerts within three workdays.	95 percent	100 percent
Migrate City Auditor's computer servers to Information Technology Services support.	2nd Quarter	TeamMate migration completed; personal drives migrated to OneDrive; migration of Office share drives in-process.
Upgrade TeamMate AM Software to TeamMate + Audit.	3rd Quarter	Administrative Action approved January 2021.
Subject Matter Expert development.	3 SMEs	In-progress.
Update City Auditor's Responsibilities and Administrative Procedures.	2nd Quarter	In-progress (2nd draft submitted to Council Members in December).
Percent of audit report recommendations implemented within 18 Months of report issue date.	60 Percent	Not applicable. Follow-up audits not started.
Identify other entities (external auditors, grant reviewers, federal and state auditors, etc.) providing assurance service coverage and consolidate their reports on the Office of the City Auditor website.	4th Quarter	Not started.