

Fiscal Year 2023

OFFICE OF THE CITY AUDITOR ANNUAL REPORT

Mark Swann, City Auditor



March 18, 2024

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WHAT WE DO

The Office of the City Auditor conducts audits and attestations of City departments, offices, agencies, and processes. Also, advisory services can be agreed upon for City Council or City Administration specific requests.

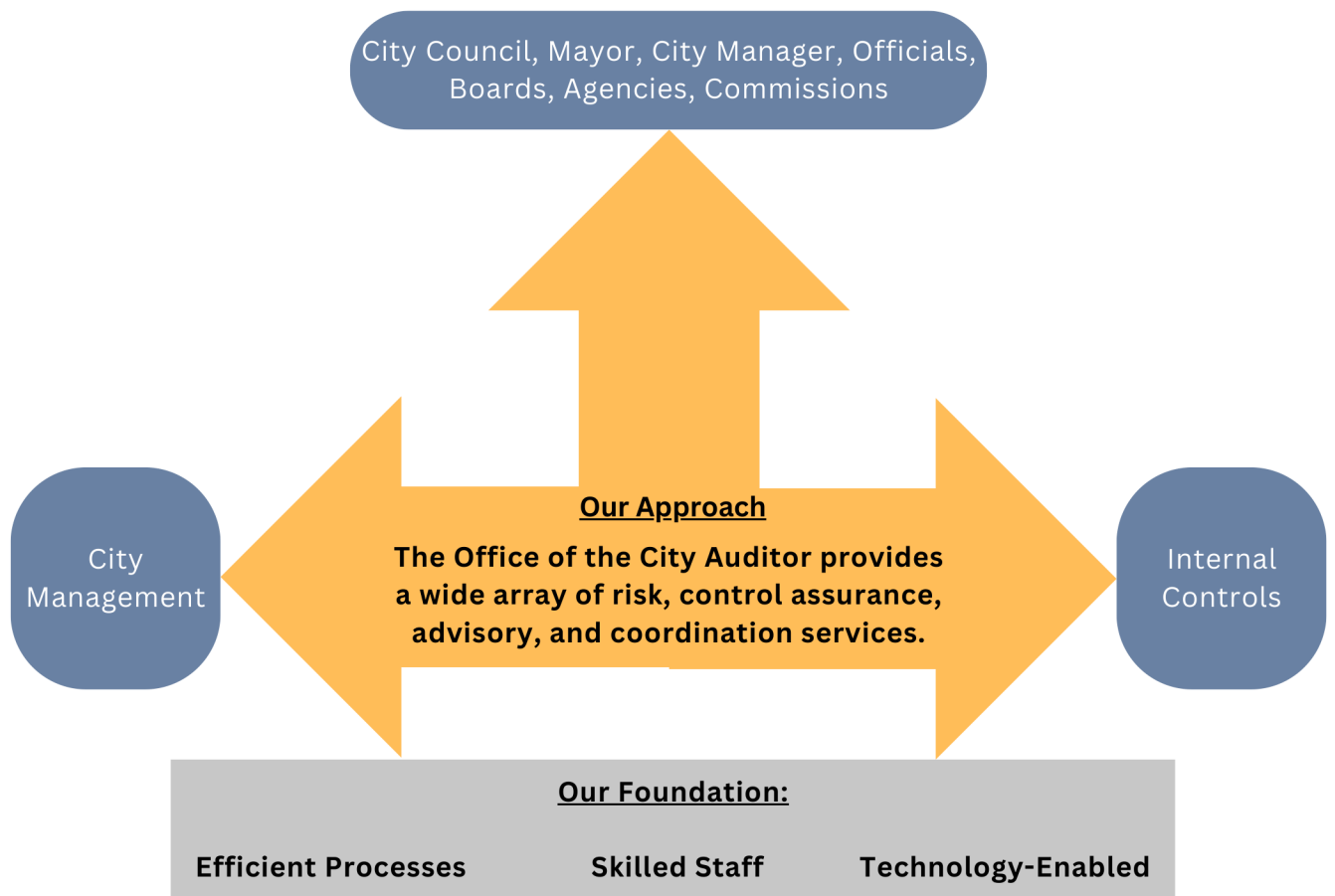
Our Mission

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

Performance Measures

Fiscal Year 2023 Performance Measures	Target	Actual
Produce target number of audit/attestation reports	19	14
Achieve target percentages of management acceptance of audit recommendations	>90 % management acceptance	83% management acceptance
Have target percentage of staff achieve a professional certification (CIA, CPA, CISA, or CFE)	80%	74%
Focus on mission with target percentage of available time on assurance and advisory projects.	82%	77%
Pursue Subject Matter Expert development	2	2
Identify other entities (external auditors, grant reviewers, federal and state auditors, etc.) that provide assurance service coverage and consolidate their reports on the Office of the City Auditor website.	4th Quarter	In Progress

ACCOUNTABILITY AND THE REPORTING PROCESS



GET TO KNOW OUR OFFICE

The Office of the City Auditor is comprised of a diverse and accomplished group of people. The Management Team includes the City Auditor, three Audit Managers, and our Office Manager. As of September 30, 2023, 14 auditors work under the direction of the Management Team to complete various audit and non-audit services.

Management Team



Mark Swann
City Auditor



Anatoli V. Douditski
Audit Manager



Rory Galter
Audit Manager



Mamatha Sparks
Audit Manager



Monica Anderson
Office Manager

Audit Staff



Daniel Genz
Principal Auditor



Douglas O'Rourke
Audit Manager



Matthew Cheadle
Senior Auditor



Shino Knowles
Senior Auditor



Keith M. Maddox
Senior Auditor



Frank Mayhew
Senior Auditor



Oladatun Olaiya
Senior Auditor



Carron J. Perry
Senior Auditor



Jennifer Phung
Senior Auditor



Brandon E. Boykin
Auditor

Audit Staff



Denise Bryson
Auditor



Zachary D. Goebel
Auditor



Nadia Gonzalez
Auditor

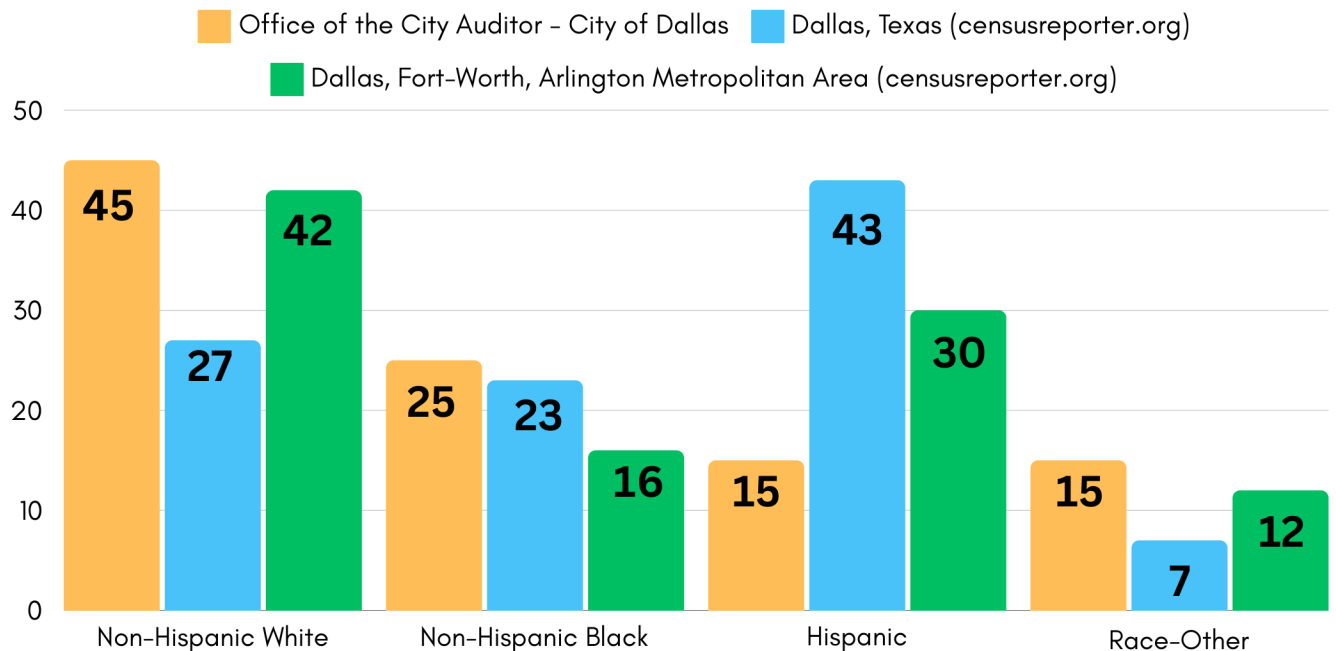
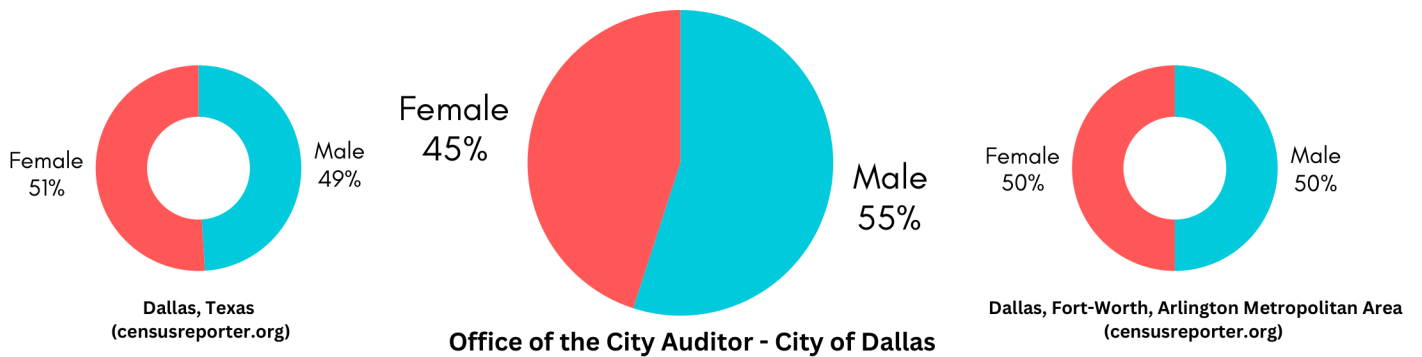


Natalie A. Martinez
Auditor

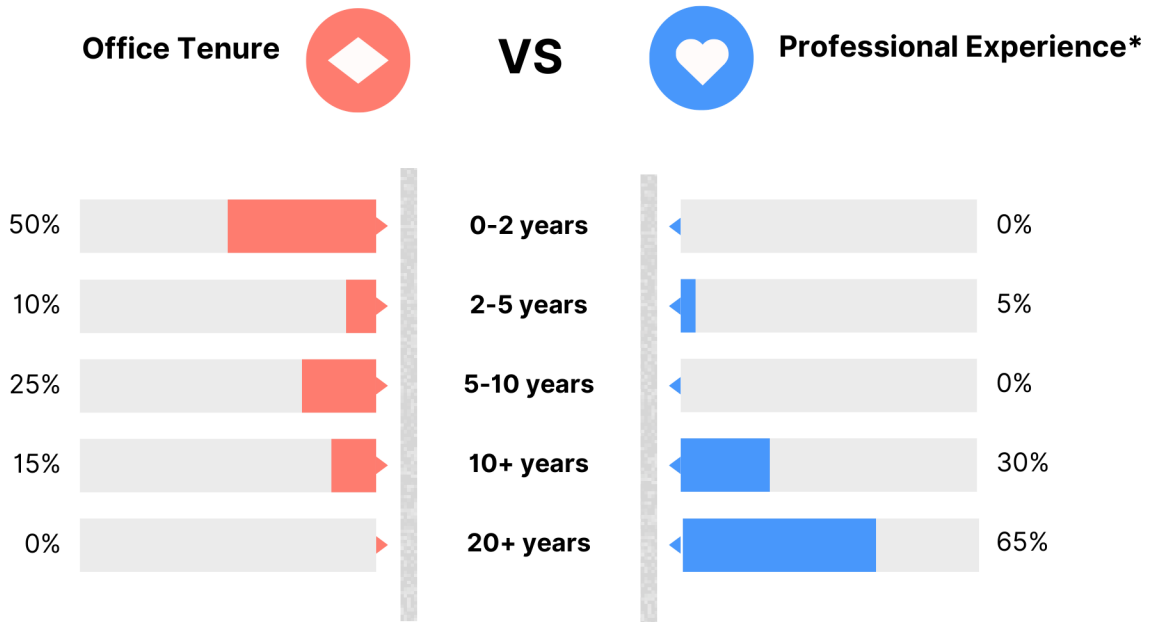


Laura Miller
Auditor

Office Demographics



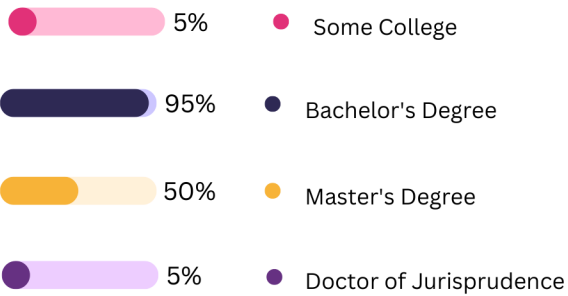
Experience and Education



*Includes ALL professional experience, both within and outside of the Office of the City Auditor

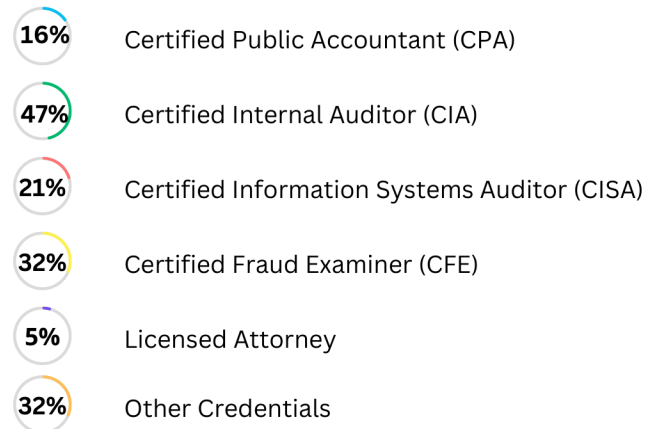
Staff Degrees Obtained*

*Percentages will not add up to 100% as staff may have more than one type of degree.



Auditors Professional Credentials*

*Percentages will not add up to 100 percent as staff may have more than one type of professional credential.



Staff Changes

In Fiscal Year 2023, the Office of the City Auditor welcomed three additional staff:

Name	Month of Hire	Position
Laura Miller	January 2023	Auditor, Technical Writer (Part-Time)
Oladatun Olaiya	April 2023	Senior Auditor (Full-Time)
Mathew Cheadle	July 2023	Senior Auditor (Full-Time)

OFFICE ACHIEVEMENTS

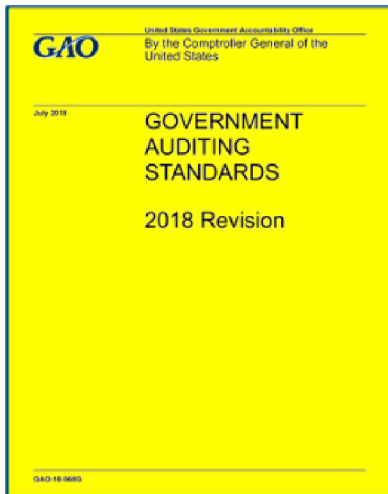


Image source: Government Accountability Office

- The Office of the City Auditor External Quality Review was completed in February 2023. In the opinion of the Association of Local Government Auditors team, the Office of the City Auditor’s “internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with [Government Auditing Standards](#) and applicable legal and regulatory requirements for audits during the period May 1, 2019, through April 30, 2022.”
- Issued 14 audit reports.
- Welcomed two auditors to the staff who previously worked with the Office of the City Auditor.
- Completed the implementation of a cloud-based audit management system, Diligent One Platform Audit Management.
- Hosted auditor training event for 16 hours of CPE credit - *Assessing Controls in Performance Audits* taught by instructor Drummond Khan.

SUMMARY OF PERFORMANCE AUDIT PROJECTS

The Office completed 14 performance audit projects in Fiscal Year 2023 (October 2022 – September 2023). Overall acceptance of audit recommendations was 83 percent, or 29 out of 35 recommendations accepted. Six reports had no associated recommendations.

Management Acceptance of Audit Recommendations



Management Acceptance of Audit Recommendations



Audit of the Office of Environmental Quality and Sustainability's Environmental Education and Awareness (4/4)



Audit of the Department of Development Services Expenses (1/1)



Audit of Hotel Occupancy Tax Collections (2/2)



Audit of General Liability and Subrogation Claims Administration (2/2)



Confidential Report: Audit of SAP Software Solutions – Deloitte Consulting – Information Security (4/4)



Management Acceptance of Audit Recommendations



Audit of Fleet Availability and Downtime Accuracy (6/7)



Management Acceptance of Audit Recommendations



Audit of SAP Software Solution - Deloitte Consulting Service Contract (9/11)



Management Acceptance of Audit Recommendations



Audit of Internal Controls - South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court (1/4)






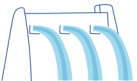

No Associated Recommendations



Special Audit of Former Chief Financial Officer - M. Elizabeth Reich

N/A

No Associated Recommendations (continued...)

-  ➤ Confidential Report: Cybersecurity Capability Maturity Model (C2M2)
Department of Aviation
-  ➤ Audit of the Proposed Budget Revenues Included In the Fiscal Year 2023-24
Proposed Annual Budget
-  ➤ Audit of Utility Franchise and Other Fees
-  ➤ Independent Report on Agreed-Upon Procedures for: Attestation
Engagement for the Department of Dallas Water Utilities Construction
Project Procurement – Bachman Dam and Spillway Improvements Project –
CIZ-DWU-23 113
-  ➤ Independent Report on Agreed-Upon Procedures for: Attestation
Engagement for the Dallas County Election Department Final Invoice Cost for
the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election

CONTACT

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214-670-3223

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ALGA Report Notification

*The **Fiscal Year 2023 - Office of the City Auditor Annual Report** is not an audit report and does not adhere to generally accepted government auditing standards.*