

# Memorandum



CITY OF DALLAS

**DATE:** February 24, 2025

**TO:** Jennifer Nicewander, Director – Office of Bond and Construction Management  
Juanita Ortiz, Director (I) – Office of Procurement Services

**SUBJECT:** Independent Report on Agreed-Upon Procedures for: Attestation Engagement for  
Construction Manager at Risk Services for Dallas Police Training Academy – CIZ24-BCM-3111

We understand that management has cancelled all proposals and the solicitation. Attached for your review is the *Independent Report on Agreed-Upon Procedures for: Attestation Engagement for Construction Manager at Risk Services for Dallas Police Training Academy – CIZ24-BCM-3111*. We understand all bids are being rejected. The Agreed-Upon Procedures are included in [Attachment 1](#). No exceptions were noted.

We have performed these procedures, which were agreed to by the Office of Bond and Construction Management and the Office of Procurement Services, solely to assist the City of Dallas City Council in evaluating the Office of Bond and Construction Management's and the Office of Procurement Services' compliance with the requirements of Administrative Directive 4-05, *Contracting Standards and Procedures*, relevant State of Texas statutes, and City of Dallas contracting and delivery procedures. The Office of Bond and Construction Management is responsible for the establishment of policies and procedures to comply with those requirements.

If you have any questions, please contact me at 615-974-8700 or [mark.swann@dallas.gov](mailto:mark.swann@dallas.gov).

Sincerely,

A handwritten signature in blue ink that reads "Mark S. Swann".

Mark S. Swann  
City Auditor

Attachment

C: Honorable Mayor and Members of the City Council

Kimberly Bizer Tolbert, City Manager

Tammy Palomino, City Attorney

Biliera Johnson, City Secretary

Bart Bevers, Inspector General (I)

Dev Rastogi, Assistant City Manager

Donzell Gipson, Assistant City Manager

Elizabeth Saab, Chief of Staff Strategy, Engagement, and Alignment (I)

Jack Ireland, Chief Financial Officer

Efrain Trejo, Assistant Director, Office of Bond and Construction Management

Sheri Kowalski, City Controller

Alpha Jolla, Assistant Director – Financial Compliance, Auditing & Monitoring

Jeffrey Brill, Manager – Financial Compliance, Auditing, & Monitoring



# Independent Report on Agreed-Upon Procedures for: Attestation Engagement for Construction Manager at Risk Services for Dallas Police Training Academy – CIZ24-BCM- 3111

February 24, 2025

Mark S. Swann, City Auditor

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## Mayor

Eric L. Johnson

## Mayor Pro Tem

Tennell Atkins

## Deputy Mayor Pro Tem

Adam Bazaldua

## Council Members

Carolyn King Arnold

Paula Blackmon

Zarin D. Gracey

Cara Mendelsohn

Jesse Moreno

Omar Narvaez

Jaime Resendez

Paul E. Ridley

Jaynie Schultz

Kathy Stewart

Chad West

Gay Donnell Willis



## Executive Summary

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### Objective and Scope

The objective of the agreed-upon procedures attestation engagement is solely to assist the City of Dallas City Council in evaluating the Office of Bond and Construction Management's and the Office of Procurement Services' compliance with the requirements of City of Dallas Administrative Directive 4-05, *Contracting Standards and Procedures*, relevant State of Texas statutes, and City of Dallas contracting and delivery procedures.

The Office of Bond and Construction Management requested this attestation in accordance with Administrative Directive 4-05, Section 9.5.5, *Attestation Engagement Requirement for All Construction Projects \$50 Million and Greater*.

### Background

We understand that management has cancelled all proposals and the solicitation.

The Dallas Police Training Academy will replace the current facility that is located in a stretch of rental space in an industrial strip in the Red Bird area of southern Dallas. The current facility was meant to be temporary when it opened in 1990.

The project is to be completed in two phases. This procurement is to find Construction Manager at Risk for the project.

The University of North Texas at Dallas is the owner of a portion of the property comprising the total Project Site. The City of Dallas intends to accept a ground lease of the Project Site from the University of North Texas at Dallas and will be the owner of this Project. The total combined project site area is approximately 7.426 acres.

### Observed Conditions

No exceptions were found for the 17 Agreed-Upon procedures. See [Attachment 1](#) for the full list of procedures.

## Results

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### Independent Agreed-Upon Procedures Report

The Office of the City Auditor conducted the procedures described in [Attachment 1](#), which were agreed to by the Office of Bond and Construction Management and the Office of Procurement Services, solely to assist the City of Dallas City Council in evaluating the Office of Bond and Construction Management and the Office of Procurement Services' compliance with the requirements of with the requirements of Administrative Directive 4-05, *Contracting Standards and Procedures*, relevant State of Texas statutes, and City of Dallas contracting and delivery procedures.

The Office of Bond and Construction Management and the Office of Procurement Services are responsible for the establishment of policies and procedures to comply with those requirements. The sufficiency of these agreed-upon procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in [Attachment 1](#), either for the purpose for which this report has been requested or for any other purpose.


We understand that management has cancelled all proposals and the solicitation. No exceptions were noted for the Agreed-Upon Procedures. See [Attachment 1](#) for a list of the procedures performed.

The Office of Bond and Construction Management requested this attestation on February 26, 2024, in compliance with the requirements of Administrative Directive 4-05, *Contracting Standards and Procedures*. The Office of the City Auditor completed the agreed-upon procedures on February 24, 2025. No exceptions were noted.

The purpose of this report on applying agreed-upon procedures is intended solely for the information and use of the Dallas City Council and City management and is not intended to be and should not be used by anyone other than these specified parties. Accordingly, this report is not suitable for any other purpose. The Office of the City Auditor was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance. Accordingly, the Office of the City Auditor does not express such an opinion or conclusion. Had additional procedures been performed, other matters might have been identified that would have been reported.

We are required to be independent of the Office of Bond and Construction Management and the Office of Procurement Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. The agreed-upon procedures were conducted in accordance with the United States generally accepted government auditing standards which incorporate attestation standards established by the American Institute of Certified Public Accountants.

Signature:

A handwritten signature in blue ink that reads "Mark S. Swann". The signature is written in a cursive style with a large, stylized 'M' and 'S'.

Mark S. Swann, CPA  
City Auditor  
City of Dallas, Texas

**2/24/2025**

# Attachment 1: Agreed-Upon Procedures

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## Independent Report on Agreed-Upon Procedures for: Attestation Engagement for Construction Manager at Risk Services for Dallas Police Training Academy -- CIZ24 - BCM- 3111

2/24/2025

### Agreed-Upon Procedures

As stated in Administrative Directive 4-05, *Contracting Standards and Procedures*, Section 9.5.5:

- (a) Confirm the documentation to support the procurement is provided by the Office of Bond and Construction Management and other applicable City departments.

**No exceptions.**

- (b) Confirm solicitation procedures complied with Administrative Directive 4-05, *Contracting Standards and Procedures*, City Ordinances, application State Laws and departmental policies and procedures.

**No exceptions.**

- (c) Confirm the scope of work/specifications were written in a manner that promotes competition and competitive pricing.

**No exceptions.**

- (d) Confirm the specification identify the criteria for which the Office of Bond and Construction Management could determine that a bid is responsive and responsible.

**No exceptions.**

- (e) Confirm that the Office of Bond and Construction Management performed due diligence when developing the bid specifications by consulting with other departments, such as the City Attorney's Office, and documenting the consultation.

**No exceptions.**

- (f) Confirm the procurement was advertised appropriately in accordance with State law.

**No exceptions.**

- (g) Confirm the Office of Bond and Construction Management used appropriate commodity code(s) to send notifications to the vending community from the City's solicitation system.

**No exceptions.**

- (h) Confirm the Office of Bond and Construction Management sent solicitation notices and addenda (if applicable) to the vending community with sufficient time for response.

**No exceptions.**

- (i) Confirm the Office of Bond and Construction Management held a pre-bid meeting, if applicable.

**No exceptions.**

- (j) Confirm the specifications were posted for a reasonable period of time on the City's solicitation system.

**No exceptions.**

- (k) Confirm the Office of Bond and Construction Management obtained appropriate nondisclosure and conflict of interest forms for any consultants and/or subject matter experts used in the procurement process, if applicable. Additionally, if applicable, confirm the Office of Bond and Construction Management included conflict-of-interest and nondisclosure policy language in the scope of work/specifications.

**No exceptions.**

- (l) Confirm the City received sealed bids/proposals within the due date and time, opened them, and subsequently read them in compliance with State law.

**No exceptions.**

- (m) Confirm the City received and evaluated the bids/proposals and found them to meet the minimum requirements/qualifications for low bid OR that the most advantageous proposer was determined based on the published evaluation criteria.

**No exceptions.**

- (n) Confirm the Office of Bond and Construction Management performed due diligence when a bidder is disqualified or in the event of a bid protest by consulting with the City Attorney's Office and informed the City Council of a bid protest and response in accordance with Administrative Directive 4-05, *Contracting Standards and Procedures*, 9.5.3.

**No exceptions.**

- (o) Obtain a representation from the Small Business Center that the Small Business Center followed the City's Business Inclusion and Development policies outlined by City Council.

**No exceptions.**

- (p) Confirm the Office of Bond and Construction Management review and evaluation process confirmed the lowest bid or highest ranked vendor, and that the Office of Bond and Construction Management appropriately documented the determination.



**No exceptions.**

- (q) Confirm the Office of Bond and Construction Management used the Federal System for Award Management website to confirm that the lowest responsible bidder is not currently excluded.

**No exceptions.**