

# Memorandum



**CITY OF DALLAS**

**DATE:** December 22, 2023

**TO:** John D. Jenkins, Director – Park & Recreation Department  
Danielle Thompson, Director – Office of Procurement Services

**SUBJECT:** Independent Report on Agreed-Upon Procedures for: Construction Procurement Attestation Engagement for the Cotton Bowl Renovation, Rehabilitation, and Addition

Attached for your review is the *Independent Report on Agreed-Upon Procedures for: Construction Procurement Attestation Engagement for the Cotton Bowl Renovation, Rehabilitation, and Addition*. The agreed-upon procedures are included in [Attachment 1](#). No exceptions were noted.

We have performed these procedures which were agreed to by the Park & Recreation Department and the Office of Procurement Services, solely to assist the City of Dallas City Council in the Park & Recreation Department'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 Park & Recreation Department and the Office of Procurement Services are 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  
T.C. Broadnax, City Manager  
Tammy Palomino, City Attorney  
Biliera Johnson, City Secretary  
Kimberly Bizer Tolbert, Deputy City Manager  
Jon Fortune, Deputy City Manager  
Genesis Gavino, Chief of Staff  
Jack Ireland, Chief Financial Officer  
Carl Simpson, Assistant City Manager  
Joyce Williams, Director – Small Business Center  
Sheri Kowalski, City Controller  
Jeffrey Brill, Manager – Financial Compliance, Auditing, and Monitoring



# Independent Report on Agreed-Upon Procedures for: Construction Procurement Attestation Engagement for the Cotton Bowl Renovation, Rehabilitation, and Addition CIZ23-PKR-3050

December 22, 2023, Originally Issued December 12, 2023

Mark S. Swann, City Auditor

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## Mayor

Eric L. Johnson

## Mayor Pro Tem

Tennell Atkins

## Deputy Mayor Pro Tem

Carolyn King Arnold

## Council Members

Adam Bazaldua

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 Park & Recreation Department'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 Park & Recreation Department 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

The Cotton Bowl Renovation, Rehabilitation, and Addition project will improve the Cotton Bowl mechanical, electrical, and plumbing systems, add escalators and elevators, and renovate the concourses, restrooms, and concessions.

The Cotton Bowl opened in 1930 and has had several renovations and upgrades. The planned construction will be completed in two parts.

The total project is estimated at \$110 million for the construction manager's responsibilities, including the initial funds to be awarded at this time. The project has a Minority and Women-Owned Business Enterprise goal of 34 percent.

The Park & Recreation Department received approval from the City Council on December 13, 2023, to award \$145,000 to JE Dunn – Russell, a joint venture, for preconstruction services as part of a Construction Manager at Risk contract. The joint venture was selected by a panel as the best value proposer of the two.

### Observed Conditions

Auditors performed the 17 agreed-upon procedures and identified no exceptions. 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 Park & Recreation Department and the Office of Procurement Services, solely to assist the City of Dallas City Council in evaluating the Park & Recreation Department 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 Park & Recreation Department and 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.

The Park & Recreation Department requested this attestation on September 29, 2023, and the Office of the City Auditor completed the agreed-upon procedures on December 22, 2023. 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 Park & Recreation Department 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:



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

**12/22/2023**

## Attachment 1: Agreed-Upon Procedures

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### Independent Report on Agreed-Upon Procedures for: Construction Procurement Attestation Engagement for the Cotton Bowl Renovation, Rehabilitation, and Addition CIZ23-PKR-3050

12/22/2023

#### 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 Park & Recreation Department, 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 Park & Recreation Department could determine that a bid is responsive and responsible.

**No exceptions.**

- (e) Confirm that the Park & Recreation Department 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 Park & Recreation Department and the Office of Procurement Services 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 Procurement Services sent solicitation notices and addenda (if applicable) to the vending community with sufficient time for response.

**No exceptions.**

- (i) Confirm the Park & Recreation Department 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 Park & Recreation Department 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 Park & Recreation Department 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 Park & Recreation Department 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 Park & Recreation Department review and evaluation process confirmed the lowest bid or highest ranked vendor, and that the Park and Recreation Department appropriately documented the determination.

**No exceptions.**



- (q) Confirm the Park & Recreation Department used the Federal System for Award Management website to confirm that the lowest responsible bidder is not currently excluded.

**No exceptions**