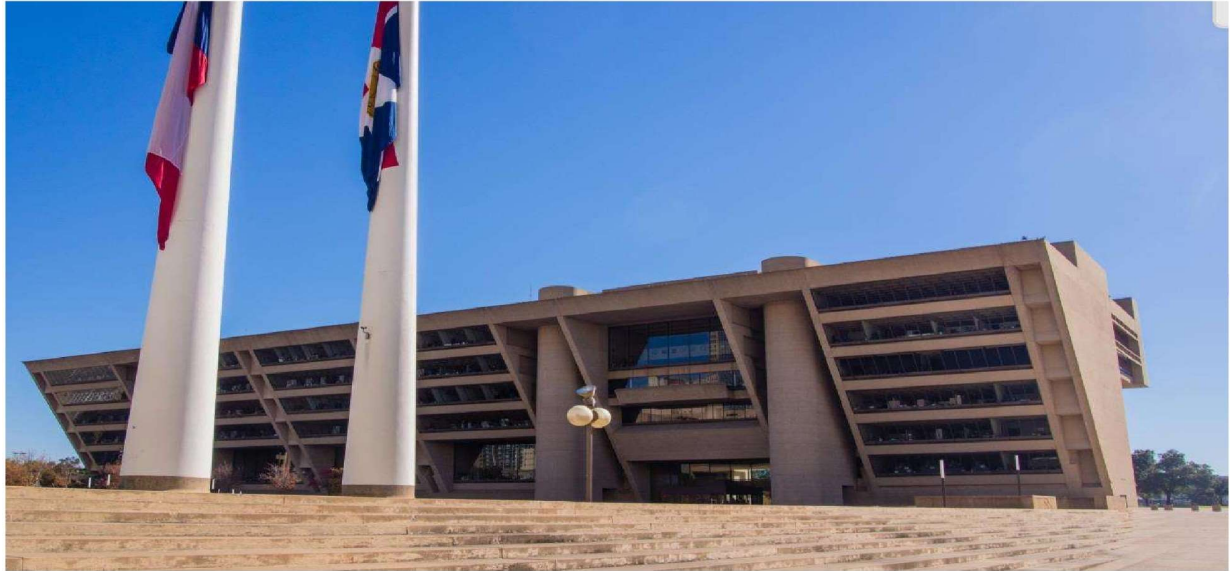




Special Audit of Former City Auditor Mark Swann

October 15, 2026

Sheri Kowalski
City Controller

Mayor

Eric L. Johnson

Mayor Pro Tem

Jaime Resendez

Deputy Mayor Pro Tem

Maxie Johnson

Council Members

Adam Bazaldua

Paula Blackmon

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Chad West

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Executive Summary

City Charter Chapter IX, Section 4, Special Audit, requires in case of the death, resignation, or removal of the city auditor, the city manager shall cause an audit to be made of the city auditor's accounts to determine any indebtedness to the City.

The audit evaluated Mark Swann, City Auditor, who resigned from the City effective March 17, 2026. Mark Swann served in the role since May 1, 2019.

For the purposes of this report, all commercial credit cards are identified as purchasing cards. Purchasing cards include travel cards, purchasing cards, and one card.

The objectives of this audit were to determine if: (1) purchases were for a public purpose; (2) final paycheck was accurate; and (3) employment badge and parking pass were turned in.

The scope of this audit included activity from May 1, 2019 to March 17, 2026.

Objectives and Conclusions

1. Were purchases made by the former City Auditor for a public purpose?
Yes.
2. Was the final paycheck for the former City Auditor accurate?
Yes.
3. Was the former City Auditor's employment badge and parking pass turned into Security Services?
Yes.

Recommendations

No reportable observations or recommendations.

Methodology

The audit methodology included:

- (1) Confirmation of public use of funds for purchasing card expenditures;
- (2) Verifying compliance with removal of physical access to City facilities by obtaining identification badges and parking decals;
- (3) Recalculating gross pay and verifying pay rate;
- (4) Considered risk of fraud, waste, and abuse; and,
- (5) Considered all five components of *Standards for Internal Control in the Federal Government*.

Government Auditing Standards Statement

This review does not comply with generally accepted government auditing standards (GAGAS). The City Controller's Office is not a GAGAS audit organization and is not subject to an external peer review process required for GAGAS compliance.

However, the City Controller's Office made best efforts to conduct a high-quality review that was independent, conducted by competent staff, supported by appropriate evidence, and subject to thorough quality reviews.

Report Classification

Final Report – For Public Use.

This report is a product of the Office of the City Auditor and is issued in accordance with the Texas Public Information Act (Texas Government Code, Chapter 552).

Major Contributors

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Appendix A – Acknowledgement Letter

See next page

Memorandum



CITY OF DALLAS

DATE: October 15, 2026

TO: Sherri Kowalski – City Controller

SUBJECT: Special Audit of Former City Auditor Mark Swann

This letter acknowledges the Office of the City Auditor received the *Special Audit of Former City Auditor Mark Swann*.

The Office of the City Auditor appreciates the professionalism and quality of work demonstrated by your staff throughout this engagement.

We are pleased that the audit was able to conclude:

- Purchases made by the former City Auditor were for a public purpose.
- The final paycheck for the former City Auditor was accurate.
- The former City Auditor's employment badge and parking pass was turned into Security Services.

Sincerely,

Rory Galter
Interim City Auditor

C: Kimberly Bizer, City Manager
Jack Ireland, Chief Financial Officer
Bertram A. Vandenberg, Interim City Attorney