

Memorandum



CITY OF DALLAS
(Report No. A13-006)

DATE: February 15, 2013

TO: Honorable Mayor and Members of the City Council

SUBJECT: Special Audit of the Accounts of Former Director of the Department of Park and Recreation, Paul Dyer¹

The Office of the City Auditor (Office) completed the *Special Audit of the Accounts of Former Director of the Department of Park and Recreation, Paul Dyer* (Special Audit) and determined that the former Director's accounts were in order. The former Director, who resigned on October 30, 2012, was timely removed from access to City systems and does not owe any debt to the City. All City items assigned to the former Director were substantiated.

The Office issued a Management Letter that included certain processing control issues noted during the Special Audit. Some of these or similar processing control issues were also reported in the *Special Audit of the Accounts of Three Former Council Members and a Former City Secretary* (Report Number A12-002, issued December 9, 2011). Although no formal response to these issues was requested of management, the Office will follow-up on these issues during subsequent special audits to determine whether corrective actions were taken.

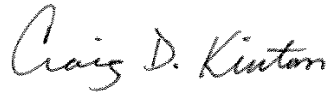
We appreciate the cooperation we received from City management during the conduct of this audit. If you have any questions or need additional information,

¹ We conducted this audit under the authority of and in accordance with the City Charter, Chapter IX, Sections 3 and 4, and the Fiscal Year 2013 Audit Plan approved by the City Council. This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The objectives of our audit were to ensure that the City had properly controlled and accounted for any City assets assigned to the former Director, removed the former Director as an authorized agent for the City, and ensured that he did not have any outstanding debts owed to the City.

To achieve our objectives, we verified that: (1) items identified, on the City's Termination Check List as assigned to the former Director, were returned; (2) the former Director's information technology system access was revoked; and, (3) final payments to the former Director were accurate and that no debts were owed.

please contact me at 214-670-3222 or Carol Smith, First Assistant City Auditor,
at 214-670-4517.

Sincerely,



Craig D. Kinton
City Auditor

- C: Mary K. Suhm, City Manager
Jeanne Chipperfield, Chief Financial Officer
Willis Winters, Director – Department of Park and Recreation
Molly McCall, Director – Department of Human Resources
Bill Finch, Director – Department of Communication and Information Services
Errick Thompson, Director – Department of Equipment and Building Services
Mike Frosch, Director – Department of Business Development and Procurement Services
Jo M. (Jody) Puckett, Director – Department of Dallas Water Utilities
Barbara Kindig, Interim Director – Department of Park and Recreation
Edward Scott, City Controller