

Memorandum



CITY OF DALLAS
(Report No. A09-013)

DATE: August 21, 2009
TO: Honorable Mayor and Members of the City Council
SUBJECT: Special Audit of the Accounts of Dr. Elba Garcia,
Former District 1 City Council Member

Dr. Elba Garcia, former District 1 City Council Member, has been timely removed from access to City systems and does not owe any debt to the City. All items assigned to Dr. Garcia were accounted for except for her City Identification Card/Badge. The Mayor and City Council Department, which provides professional support for the Mayor and City Council, completed the “check-out” paperwork, but never physically obtained the City Identification Card/Badge from the former Council Member. The Identification Card/Badge has been “deactivated” in the City’s security system.

The Office of the City Auditor performed a close-out audit on Dr. Garcia, who left office on June 23, 2009. Chapter IX, Section 4 of the Dallas City Charter requires an audit and report upon the death, resignation, removal, or expiration of the term of any officer of the City. In a June 4, 2009 memorandum, the City Attorney stated that “officers of the city” included Council Members.

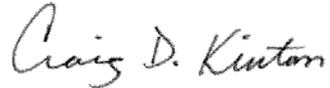
The objectives of our audit were to ensure the former Council Member had properly controlled and accounted for any assigned City assets, been removed as authorized agent for the City, and did not have any outstanding debts owed to the City. To achieve our objectives, we verified that items identified on the City “check-out” checklist were returned, reviewed financial records, and verified that system access was revoked.

We conducted this audit under authority of the City Charter, Chapter IX, Section 3, and 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.

Honorable Mayor and Members of the City Council
August 21, 2009
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If you have any questions or need additional information, please contact me at 214-670-3222 or Gary Lewis, Assistant City Auditor, at 214-670-5347.

Sincerely,

A handwritten signature in cursive script that reads "Craig D. Kinton".

Craig D. Kinton
City Auditor

C: Mary K. Suhm, City Manager
Thomas P. Perkins, City Attorney
Helena Stevens-Thompson, Assistant to the City Manager