

Office of the City Auditor

FISCAL YEAR 2020 – QUARTER 3 UPDATE: APRIL 1 – JUNE 30, 2020

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REPORTS ISSUED

During Quarter 3 the Office of the City Auditor released the following reports (click on the hyperlinks below for the full report):

- [Special Audit of Former Mayor and City Council Members](#)
- [Independent Report on Agreed-Upon Procedures for the Department of Aviation Construction Project Procurement...](#)
- [Audit of the Office of Community Care Community Centers](#)
- [Audit of Taxicab & Transportation Network](#)

INVESTIGATIVE SERVICES

Exhibit 1:

Fraud, Waste, and Abuse Hotline Alerts		
Quarter	Received	Closed
1	31	38*
2	34	25
3	17	32*

In Quarter 3, Investigative Services closed 32 complaints. Of those closed, four were substantiated. Of the substantiated complaints, one resulted in disciplinary action, consisting of termination of employment.

***Note:** Pending cases from prior fiscal year(s) were also closed during Quarters 1 and 3.

PROJECTS IN PROGRESS

The 20 projects in progress include one carry-over audit from the Fiscal Year 2019 Audit Plan, and 19 projects from the Fiscal Year 2020 Audit Plan. Audits on the horizon for release in Quarter 4 include:

- Audit of the City-Owned Buildings' Elevator Safety
- Audit of Department of Dallas Fire-Rescue's Hydrant Inspection, Flow-Testing, and Maintenance Process
- Audit of the Department of Aviation's Noise Management Program
- Audit Follow-Up of Prior Recommendations – Continuity of Operations Basic Plan
- Audit of Proposed Budget Revenues Included in the Fiscal Year 2020-21 Proposed Annual Budget for the City of Dallas

MANAGEMENT AGREEMENT

One of the performance measures for the Office of the City Auditor is to add value by achieving over 90 percent agreement to audit recommendations. Management agreed to 92 percent of recommendations in Quarter 3 (see [Exhibit 2](#)). The agreement percentage for reports released to date is 88 percent (refer to [Exhibit 3](#)).

4

Reports Issued

92%

Management Agreement
to Recommendations

20

Projects In Progress

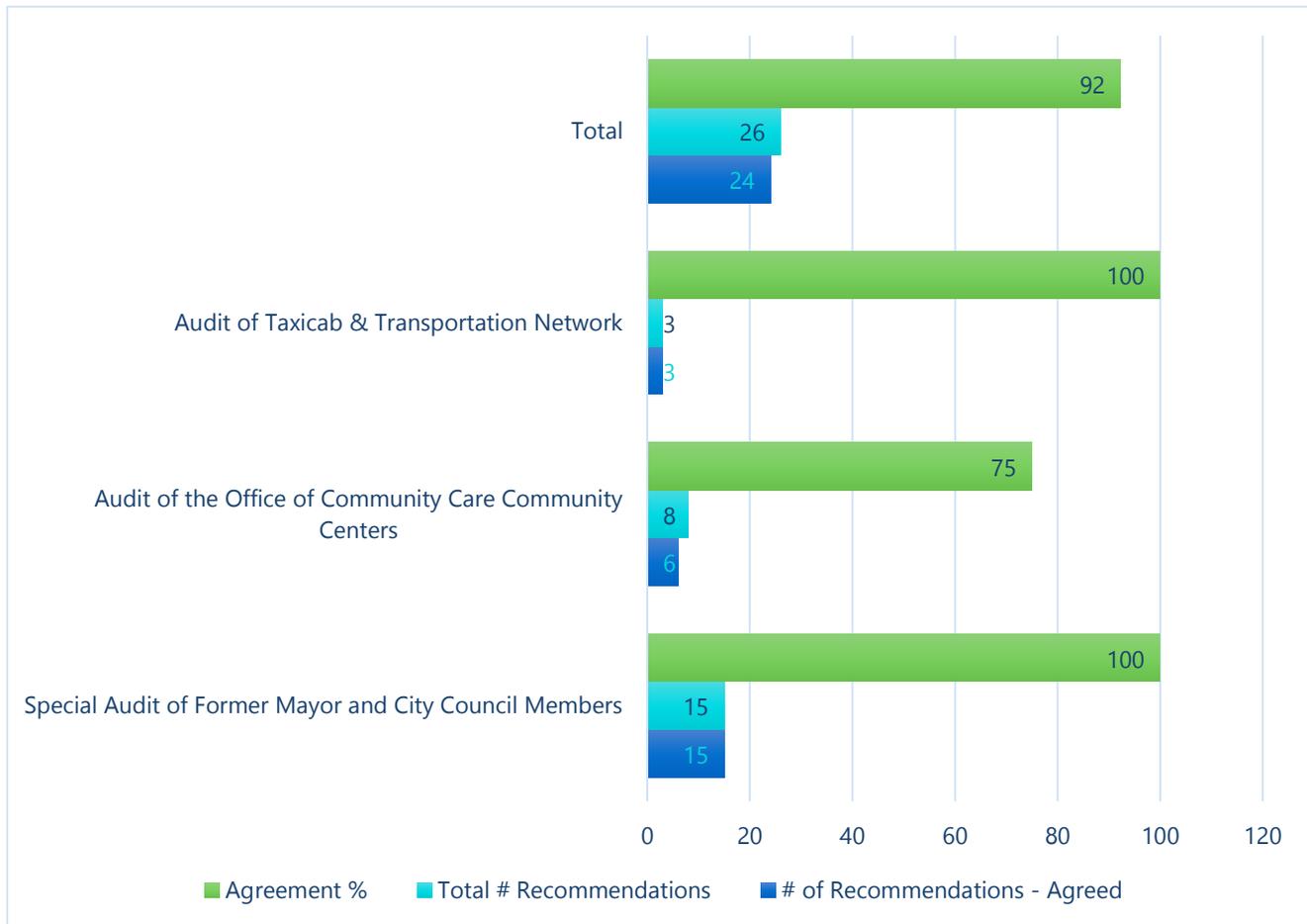
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MANAGEMENT AGREEMENT

Exhibit 2:



Note: One of four reports was not included in Exhibit 2 as there were no recommendations associated with this report:

- Independent Report on Agreed-Upon Procedures for the Department of Aviation Construction Project Procurement...

4

Reports Issued

92%

Management Agreement
to Recommendations

20

Projects In Progress

APPENDIX A: PROJECTS OVERVIEW

While the report only shows information pertaining to Quarter 3, this appendix provides an overview of all projects in Fiscal Year 2020 to date (October 2019 through July 2020). [Exhibit 3](#) (below) provides an overview of management's agreement to recommendations for reports released to date, and [Exhibit 4](#) (on page 5) shows the current project status for pending and upcoming audit engagements.

Exhibit 3:

City Management's Agreement to Implement Audit Recommendations

Quarter Issued	#	Audit Plan Year October 2019 to September 2020	Release Date	No. Recommendations	No. Management Agreed to Implement	Agreement %
1	1	 Audit of City of Dallas' Purchasing and Travel Cards	November 11, 2019	10	9	90%
	2	 Audit of the Dallas Police Department's Complaint Process	November 25, 2019	20	16	80%
2	3	 Audit of the TexasCityServices LLC Contract	January 13, 2020	0	N/A	--
	4	 Memorandum – Confidential Report: Audit of Payment Card Industry Data Security Compliance	January 27, 2020	6*	5*	83%
	5	 Independent Report on Agreed-Upon Procedures for the Notice of Funding Availability – Single Family Housing Development BUZ19-0010338	February 24, 2020	0	N/A	--

Quarter Issued	#	Audit Plan Year October 2019 to September 2020	Release Date	No. Recommendations	No. Management Agreed to Implement	Agreement %
2	6	 Audit of the City's Open Records Request Process – Dallas Police Department	February 26, 2020	8*	8*	100%
	7	 Audit of the City's Open Records Request Process – City Secretary's Office	February 26, 2020	8*	8*	100%
	8	 Audit of the Office of Fair Housing and Human Rights' Complaint Process	March 6, 2020	0	N/A	--
	9	 Audit of City Park Maintenance and Safety	March 6, 2020	9	8	89%
	10	 Audit of Library Facility Planning	March 26, 2020	5	3	60%
3	11	 Special Audit of Former Mayor and City Council Members	April 15, 2020	15	15	100%
	12	 Independent Report on Agreed-Upon Procedures for the Department of Aviation Construction Project Procurement – Reconstruction Runway 13R-31L/Taxiway C Phase 1 at Dallas Love Field, Solicitation No. CIZ 1891	May 8, 2020	0	N/A	--
	13	 Audit of the Office of Community Care Community Centers	May 22, 2020	8	6	75%
	14	 Audit of Taxicab & Transportation Network	May 29, 2020	3	3	100%
Running Total (Q1 – Q3 To Date):				92	81	88%

* Number includes confidential recommendations.

Exhibit 4:

Audit Reporting Updates

#	Audit Plan Year October 2019 to September 2020	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
Engagements In Progress							
15	Dallas Police Department – Property and Evidence <i>(Carry-over - FY 19 Audit Plan)</i>			✓	Sep-20		
16	Building Services Department – City-Owned Elevator Safety			✓	Aug-20		
17	Department of Dallas Fire-Rescue – Fire Hydrant Inspection, Flow-Testing, and Maintenance Process			✓		Jul-20	
18	Department of Aviation – Noise Management Program			✓	Aug-20		
19	Department of Information and Technology Services – AT&T Datacomm LLC Contract Monitoring		✓				
20	Court & Detention Services – Dallas County Motor Vehicle Child Safety Fee		✓				
21	Multiple Departments – Follow-Up of Prior Recommendations - Continuity of Operations Basic Plan			✓	Aug-20		
22	Department of Dallas Water Utilities – Stormwater Billing Calculations	✓					
23	Mayor and City Council Office – City Advisory Boards and Commissions		✓				
24	City Controller's Office – Investment Pool Management	✓					

#	Audit Plan Year October 2019 to September 2020	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
Engagements In Progress							
25	Department of Economic Development – Economic Development Incentive Programs	✓					
26	Department of Equipment and Fleet Maintenance – Fuel Services	✓					
27	Office of Community Care – Senior Services	✓					
28	Department of Public Works – Road Paving	✓					
29	Department of Transportation – Traffic Signals, Signs, Pavement Marking, Traffic Control, and Streetlight Maintenance	✓					
30	Multiple Departments – Proposed Budget Revenues Included in the Fiscal Year 2020-21 Proposed Annual Budget for the City of Dallas		✓				
31	Department of Information and Technology Services – Mobile Devices	✓					
32	Department of Sanitation – Landfill Closure	✓					
33	Franchise Fees Reviews <i>(Ongoing)</i>		✓				
34	Sales and Use Tax Compliance Review <i>(Ongoing)</i>		✓				