



DATE: February 25, 2026

TO: Honorable Members of the Finance Committee: Chad West (Chair), Kathy Stewart (Vice Chair), Zarin Gracey, Maxie Johnson, Jesse Moreno, Jaime Resendez, Gay Donnell Willis

SUBJECT: Interim City Auditor Nomination

Chair West requested a recommendation for an interim City Auditor while the search for a permanent City Auditor continues. After careful review, I am recommending Mamatha Sparks, Deputy City Auditor, for the interim City Auditor role.

Mamatha Sparks has been employed by the Office of the City Auditor for over 17 years. Most recently, she has served as Deputy City Auditor for the past year and as an Audit Manager for over 6 years. She is a certified public accountant (CPA) in the State of Texas and recently completed the Government Finance Officers Association's Accounting Academy. She is well-versed in government auditing standards and information technology governance, risk, and controls. Mamatha Sparks' resume is attached for your consideration.

Dallas City Charter Chapter IX, City Auditor, states: "The city auditor must be a person knowledgeable in public administration, public financial and fiscal theory, municipal accounting, and auditing, and must be licensed as a Certified Public Accountant."

Mamatha Sparks is willing to serve and respectfully ask that the following terms be documented as part of the interim appointment:

Interim Compensation

- Annualized salary of \$220,000 during the interim appointment.

Authority

- Written confirmation that the Interim City Auditor will exercise full statutory authority of the Office, including issuance of audit reports, execution of the audit plan, personnel decisions, and direct communication with City Council.
- Confirmation of continued organizational independence consistent with Government Auditing Standards (GAGAS).

Interim Review Structure

- Quarterly review of the interim appointment status until a permanent City Auditor is selected, to provide governance clarity and oversight.

Transition Provision Upon Appointment of Permanent City Auditor

- Upon appointment of a permanent City Auditor, interim compensation shall continue for a three (3) month transition period.
- During this period, discussion on role alignment and compensation may occur with the incoming City Auditor.
- If a mutually agreed transition results in a non-voluntary separation during this period, compensation at the interim rate shall continue through the conclusion of the three-month period, with no break in service.

These provisions are intended to preserve continuity of operations, safeguard the independence of the Office of the City Auditor, and provide stability during the leadership transition.

Please let me know if additional information is needed.

Respectfully,



Mark S. Swann
City Auditor

Attachments

c: Nina Arais, Director of Human Resources
Mamatha Sparks, Deputy City Auditor

Mamatha Sparks—CPA, CIA, CISA, CISSP

2507 Driskill Drive, Euless, Texas 76039 | 469-346-9524 | mamatha.sparks@dallas.gov

Profile

Certified Public Accountant and highly accomplished audit executive with 20+ years of experience in public accounting and local government. Proven leader in audit management, risk assessment, compliance, and operational efficiency. Recognized for building trust, enhancing accountability, and delivering results in complex municipal environments. Adept at strategic planning, fostering high-performing teams, and navigating regulatory landscapes. Possesses exceptional analytical, communication, and interpersonal skills.

Core Competencies

STRATEGIC AUDIT LEADERSHIP

- Manage \$3 million department budget, ensuring alignment with financial targets and optimizing resource allocation
- Advise executive leadership, Mayor's Office, and City Council on audit findings and policy recommendations
- Promote audit quality and independence in alignment with auditing standards

OPERATIONAL OVERSIGHT AND STAFF DEVELOPMENT

- Lead annual risk-based audit planning
- Recruit, manage, and mentor a team of 15+ auditors, with 2-4 auditors directly reporting administratively
- Drive continuous improvement in audit methodology, tools, and team productivity
- Foster collaboration across departments to enhance citywide accountability
- Resolve conflicts and manage interpersonal dynamics to maintain a productive and collaborative team culture

STAKEHOLDER ENGAGEMENT AND COMMUNICATION

- Deliver high-impact presentations to executive teams, City Council, and public stakeholders
- Prepare and communicate complex audit findings in accessible and actionable formats
- Coordinate with third-party auditors and external partners on joint engagements

REGULATORY AND TECHNICAL EXPERTISE

- Proficient in Government Audit Standards for Government Audits (GAGAS), National Institute of Standards and Technology (NIST), including Cybersecurity Framework, Committee of Sponsoring Organizations (COSO) Standards for Internal Controls.
- Skilled in data-driven audit methodologies, internal controls testing, and risk mitigation
- Experienced in Diligent/High Bond, TeamMate, and Microsoft Office Suite

LEADERSHIP & PUBLICATIONS

- Author of *Debt-Free College: 79 Secrets to Successful College Financing* (PENGUIN-PUTNAM 2002)
- Contributed to Association of Government Auditors (2015-2024)
- Treasurer for the Association of Government Auditors (2016)
- Chair of the Employee Advisory Committee – City of Dallas (2001-2003)

- Present training sessions to groups of 20+ on information technology topics (Cybersecurity, General Computer Controls, NIST Frameworks)

Experience

DEPUTY CITY AUDITOR | CITY OF DALLAS – OFFICE OF THE CITY AUDITOR | DECEMBER 2024 TO PRESENT

- Lead departmental strategy, citywide audit risk assessment, and quality assurance programs
- Serve as second-in-command to the City Auditor; represent the office before Council and Committees
- Strengthen information system risk posture through high-impact audits over credit card security, privacy, confidentiality, identity and access management, incident response, backup and recovery, to reduce cyber, operational, and service-continuity risk across citywide systems
- Incorporate emerging artificial intelligence, robotic process automation, and advanced data analytics to enhance audit quality, expand evaluative capabilities, and deliver more practical, actionable recommendations

AUDIT MANAGER | SENIOR AUDITOR | CITY OF DALLAS – OFFICE OF THE CITY AUDITOR | SEPTEMBER 2008 TO DECEMBER 2024

- Plan and execute operational performance audits and program evaluations in compliance with professional standards and applicable laws, managing scope, timelines, resources, and milestones to deliver timely, high-quality engagements
- Drive efficiency and risk reduction across multiple high-risk, high-volume citizens facing operations by, strengthening workflow and oversight controls, reducing service delays, improving end-to-end workflow, and flagging operational blind spots affecting police and fire operations, permitting systems, courts, airport operations, water infrastructure, and human resources
- Strengthen third party management contract governance by improving monitoring of vendor deliverables, performance metrics, and billing validation, reducing financial exposure and service-delivery risk for services (landfill, aviation concessions, procurement, information systems)
- Use effective and efficient data gathering, analysis, and reporting techniques to deliver adequate, relevant, and reliable audit conclusions
- Ensure quality deliverables: review and edit audit reports, working papers, testing results for completeness, adequacy, relevance, and reliability to support audit findings. Provide a quality control review
- Conduct performance evaluations, provide timely, relevant, and honest feedback, and identify opportunities for professional development
- Collaborate and provide oversight, direction, and mentoring for new and experienced staff during planning, fieldwork, and reporting phases of performance audits, non-audit services, and other special projects

**MANAGER-SENIOR ASSOCIATE-ASSOCIATE | PRICEWATERHOUSECOOPERS|
JANUARY 1999 – JUNE 2008**

- Manage assurance and advisory services portfolio of Fortune 500 clients in areas of business process controls, application controls, and general computer controls. Develop and implement a project strategy to address engagement objectives, scope, timing, cost, and resource allocation. Establish and monitor project quality standards to manage risks, issues, and dependencies, as well as prepare quantitative and qualitative analyses. Plan and implement fieldwork by determining the audit approach, creating an audit program, selecting audit tools to meet objectives, mapping business processes to systems, and preparing and conducting preliminary test control plans.
- Review internal work papers to ensure compliance with internal risk management policies and procedures, verify technical accuracy, and initiate discussion to validate client deliverables. Coach staff and peers to improve performance and develop business talents. Lead staff meetings and put forward objectives for senior management.
- Manage client expectations by soliciting client input, discussing audit approach with client executives, providing updates, and refining project plan to satisfy client requirements. Lead engagement, opening, and closing meetings by addressing control gaps and providing recommendations. Develop client risk and control matrices and discuss the impact analysis of the audit review on current processes and the interdependencies of audit areas to other process cycles. Propose solutions to the identified areas.

Education

**BACHELOR OF BUSINESS ADMINISTRATION |1998 |UNIVERSITY OF TEXAS AT AUSTIN
- RED MCCOMBS SCHOOL OF BUSINESS**

- Major: Management of Information Systems; Finance

Certifications

- Certified Public Accountant (CPA) April 2025
- Certified Information Systems Security Professional (CISSP) 2021
- Certified in Risk and Information Control (CRISC) 2020
- Certified Internal Auditor (CIA) 2009
- Certified Information Systems Auditor (CISA) 2000
- Committee of Sponsoring Organizations Internal Control Certificate (2018)
- Payment Card Industry – Data Security Standard Internal Security Assessor (2000-Present)

CHAPTER IX. CITY AUDITOR

SEC. 1. SELECTION OF CITY AUDITOR.

There is hereby created the office of city auditor, which official shall hold office for a period of two years and until a successor shall be chosen and shall qualify. The city auditor must be a person knowledgeable in public administration, public financial and fiscal theory, municipal accounting, and auditing, and must be licensed as a Certified Public Accountant. The city auditor shall be a resident of the City of Dallas. If at the time of appointment, the city auditor resides outside the City of Dallas, then he or she shall move into the city within a time period required by the city council. The city auditor shall be appointed by the city council after being nominated in accordance with a nomination procedure established by ordinance. (Amend. of 4-3-76, Prop. No. 7; Amend. of 8-12-89, Prop. No. 6; Amend. of 11-8-05, Prop. No. 2)

SEC. 2. ASSISTANTS AND EMPLOYEES.

The council shall provide the city auditor with such assistants and employees as it may deem necessary, and those assistants and employees shall receive such compensation as may be fixed by the council. Any such assistant or employee may be discharged at any time by the city auditor. All powers and duties imposed on the city auditor may be exercised and performed by any assistant and employee under the city auditor's direction. (Amend. of 11-8-05, Prop. No. 2; Amend. of 11-5-24)

SEC. 3. DUTIES OF THE CITY AUDITOR.

The city auditor shall have the following duties and responsibilities:

- (1) Conducting financial audits, compliance audits, economy and efficiency audits, special audits, and investigations.
- (2) Conducting, at the direction of the city council or the city council finance committee, an audit or investigation of any entity receiving funds from the city.
- (3) Ensuring the quality and accuracy of information received for business decision-making and for improvement of the processes and controls used to effectively manage city resources.
- (4) Monitoring and evaluating the city's accounting and property records, funds, general accounting system, and records of city officers authorized to receive money or other property belonging to the city.
- (5) Examining the books, accounts, reports, vouchers, and records of city officers, of funds of the city, and of funds for which the city is responsible as trustee.
- (6) Appraising and verifying the accounting accuracy of financial records, statements, and reports, and determining that generally accepted accounting procedures and principles are followed.
- (7) Evaluating the adequacy of the city's accounting system and controls.
- (8) Reporting to the city council, the city council finance committee, and the city manager any irregularities or failures to maintain adequate and accurate records.
- (9) Making such studies and reports as the city council shall request or approve as to the efficiency, economy, and effectiveness of the programs, projects, or departments, and reporting such data to the city council, the city council finance committee, and the city manager.
- (10) Acting, on behalf of the city, as liaison to external auditing agencies that are reviewing or auditing city operations or city programs that may be federally or state funded. (Amend. of 4-3-76, Prop. No. 7; Amend. of 8-12-89, Prop. No. 2; Amend. of 11-8-05, Prop. No. 2)

SEC. 4. SPECIAL AUDIT.

Upon the death, resignation, removal, or expiration of the term of any officer of the city, other than the city auditor, the city auditor shall cause an audit and investigation of the accounts of such officer to be made and shall report to the city manager and the council. Either the council or the city manager may at any time provide for an investigation or audit of the accounts of any officer or department of the city government. 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. If, as a result of any such audit, an officer is found to be indebted to the city, the city auditor, or other person making such audit, shall immediately give notice of such indebtedness to the council, the city manager, and the city attorney, and the city attorney shall, as directed by the city council, proceed to collect such indebtedness. (Amend. of 4-3-76, Prop. No. 7; Amend. of 11-8-05, Prop. No. 13)