

Memorandum



DATE: December 9, 2025

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: Internal Audit Reports Released from October 1, 2025, through November 30, 2025

Attached for your review is the one Office of the City Auditor audit report released from October 1, 2025, through November 30, 2025. See [Attachment 1](#) for the full report. [Exhibit 1](#), summarizes the number of report recommendations accepted by city management.

Exhibit 1:

Summary of Audit Reports Recommendations Accepted

Audit Report Title	Report Recommendations		
	Accepted	Total	Percentage
Audit of Council Agenda Construction Appropriations Performance (November 20, 2025)	N/A	N/A	N/A

If you have any questions, please contact me at (214) 670-3222 or mark.swann@dallas.gov.

Sincerely,

Mark S. Swann
City Auditor

Attachments

c: Kimberly Bizzor Tolbert, City Manager
Tammy Palomino, City Attorney
Billerae Johnson, City Secretary
Preston Robinson, Administrative Judge
Baron Eliason, Inspector General (I)
Dominique Artis, Chief of Public Safety
Dev Rastogi, Assistant City Manager
M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager

December 9, 2025

Internal Audit Reports Released From October 1, 2025, through November 30, 2025

Page 2 of 2

Alina Ciocan, Assistant City Manager
Donzell Gipson, Assistant City Manager
Robin Bentley, Assistant City Manager
Jack Ireland, Chief Financial Officer
Ahmand Goree, Chief of Staff
Directors and Assistant Directors

**Attachment 1 – One Internal Audit Report Released
from October 1, 2025, through November 30, 2025**



Report Released

1. Audit of Council Agenda Construction Appropriations Performance (November 20, 2025)



Audit of Council Agenda Construction Appropriations Performance

November 20, 2025

Mark S. Swann, City Auditor

Mayor

Eric L. Johnson

Mayor Pro Tem

Jesse Moreno

Deputy Mayor Pro Tem

Gay Donnell Willis

Council Members

Adam Bazaldua

Paula Blackmon

Lorie Blair

Laura Cadena

Zarin D. Gracey

Maxie Johnson

Cara Mendelsohn

Jaime Resendez

Paul E. Ridley

William Roth

Kathy Stewart

Chad West



City of Dallas

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Executive Summary

Objective and Scope

The objectives of this audit were to determine:

- The number and dollar value of all district-specific construction project agenda items approved from May 1, 2022, through October 31, 2022, by status (In-Progress, Completed, and Not Started) and council district.
- Explanations for approved construction project agenda items noted as Not Started (if any) are reasonable.

The scope for the *Audit of Council Agenda Construction Appropriations Performance* was district-specific construction project agenda items approved during the six months from May 1, 2022, through October 31, 2022. The status of construction projects was as of June 30, 2025, at least two years and nine months of work on the construction projects.

Recommendations

No recommendations were identified.

Background

The City of Dallas has a defined process for the City Council to approve agenda items related to construction projects. Once approved, construction projects are initiated and monitored by individual City departments.

A council member requested this audit to determine whether construction projects within council districts are initiated and completed following City Council approval.

Observed Conditions

The City Council approved 70 construction projects during the audit period of May 1, 2022, through October 31, 2022, with a total dollar value of \$602,983,080. As of June 30, 2025, all projects have been started, and 29 of 70 (41 percent) have been completed.

Objectives and Conclusions

1. What are the number and dollar values of all district-specific construction project agenda items approved from May 1, 2022, through October 31, 2022, by status (In-Progress, Completed, and Not Started) and council district?

As of June 30, 2025, all projects have been started, and 29 of 70 (41 percent) have been completed. See [Exhibit 1](#):

Exhibit 1:

Construction Project Agenda Items by Status as of June 30, 2025

Status	Count	Percent	Amount
Completed	29	41%	\$61,463,861
In-Progress	41	59%	\$541,519,219
Not Started	-0-	-0-%	\$0
Totals:	70	100%	\$602,983,080

Source: CGI Advantage data and survey of City departments.

For Agenda Items that were not completed, anticipated completion dates range from summer 2025 to winter 2027. See [Exhibit 2](#):

Exhibit 2:

In-Progress Completion Dates as of June 30, 2025

Completion Date	Count	Amount
Summer 2025	2	\$62,505,582
Fall 2025	8	\$63,308,360
Winter 2025	17	\$151,006,450
Spring 2026	6	\$62,194,797
Summer 2026	1	\$199,809
Winter 2026	3	\$176,618,955
Summer 2027	1	\$22,718,718
Winter 2027	1	\$695,156
Completed – Under External Review	2	\$2,271,393
Totals:	41	\$541,519,219

Source: CGI Advantage data and survey of City departments.

Analysis of construction projects status by council district shows every identified project approved from May 1, 2022, through October 31, 2022, was in progress or completed. Districts 10 and 13 had a 100 percent completion rate, while Districts 6 and 11 had a zero-completion rate. In addition, there are 25 projects that benefit multiple districts and show a 28 percent completion rate. See [Exhibit 3](#):

Exhibit 3:

Agenda Construction Projects by District as of June 30, 2025

Council District	Status				Total	
	Completed	Amount	In-Progress	Amount	Count	Amount
1	2 (50%)	\$933,559	2	\$33,852,763	4	\$34,786,322
2	7 (64%)	\$15,805,555	4	\$83,166,194	11	\$98,971,749
3	2 (67%)	\$5,324,692	1	\$2,829,300	3	\$8,153,992
4	2 (40%)	\$5,277,771	3	\$7,625,492	5	\$12,903,263
5	1 (50%)	\$154,722	1	\$4,698,759	2	\$4,853,481
6	0	\$0	4	\$42,860,583	4	\$42,860,583
7	1 (25%)	\$810,632	3	\$37,903,365	4	\$38,713,997
8	0	\$0	1	\$2,817,726	1	\$2,817,726
9	1 (50%)	\$543,031	1	\$32,082,400	2	\$32,625,431
10	2 (100%)	\$1,536,241	0	\$0	2	\$1,536,241
11	0	\$0	1	\$2,591,321	1	\$2,591,321
12	0	\$0	0	\$0	0	\$0
13	3 (100%)	\$7,834,626	0	\$0	3	\$7,834,626
14	1 (33%)	\$2,132,880	2	\$6,073,900	3	\$8,206,780
Multiple Districts and Outside City Limits	7 (28%)	\$21,110,153	18	\$285,017,415	25	\$306,127,568
Totals:	29 (41%)	\$61,463,861	41	\$541,519,219	70	\$602,983,080

Source: CGI Advantage data and survey of City departments.

2. For approved construction project agenda items noted as Not Started (if any), are there reasonable explanations available for the project not being started?

Not applicable. All district-specific construction project agenda items approved from May 1, 2022, through October 31, 2022, showed work started toward project completion.

Audit Results

[Exhibit 4](#) provides a list of completed construction projects, while [Exhibit 5](#) details the construction projects in-progress that were approved as district-specific agenda items from May 1, 2022, through October 31, 2022.

Exhibit 4:

Completed Projects as of June 30, 2025

Council District	Department	Project	Contract ID / Council Resolution	Amount
2	Aviation	Reconstruction of Runway 13R-31L and Taxiway C Phase	AVI-2021-00015246 Resolution 22-963	\$4,994,039
2	Aviation	Dallas Love Field Transportation Network Center	CX-AVI-2022-00019539 Resolution 22-1611	\$1,826,333
2	Aviation	Dallas Love Field Emergency Medical Service Suite Renovation Project	AVI-2022-00018549 Resolution 22-1171	\$770,777
13	Bond and Construction Management	Fire Station No. 41 Replacement Facility	CX-BON-2022-00019791 Resolution 22-1967	\$6,155,000
13	Bond and Construction Management	Temporary Fire Station No. 41	CX-PBW-2018-00007888 Resolution 22-1815	\$200,002
All	Building Services	Heating, Ventilation and Air Conditioning System Installation and Services at City Facilities	BSD-2020-00014776 Resolution 22-951	\$5,600,000
7	Building Services	2721 Municipal Street Project	BSD-2022-00017896 Resolution 22-1589	\$810,632
2	Convention and Event Services	Kay Bailey Hutchison Convention Center Dallas Elevator and Escalator Modernization Project	CCT-2020-00013016 Resolution 22-639	\$408,655

Council District	Department	Project	Contract ID / Council Resolution	Amount
2	Economic Development	Pearl Lofts Project	CX-ECO-2022-000108711 Resolution 22-1137	\$6,544,249
2	Economic Development	Oaklawn Place Project	CX-ECO-2022-00017808 Resolution 22-2000	\$975,852
2	Economic Development	Pearl Improvement Project	CX-ECO-2022-00018722 Resolution 22-1136	\$285,650
13	Park and Recreation	Lighting of Five Soccer Fields at Harry S. Moss Park	PKR-2022-00019564 Resolution 22-1670	\$1,479,624
3	Park and Recreation	Emerald Lake Dam Safety and Erosion Control Improvements Project	PKR-2021-00015532 Resolution 22-1669	\$1,308,782
10	Park and Recreation	Paul Dyer Administration Building	PKR-2022-00019020 Resolution 22-1172	\$975,809
1	Park and Recreation	Coombs Creek Trail Improvements from Bahama Drive to Davis Street Project	PKR-2021-00018449 Resolution 22-1666	\$926,665
10	Park and Recreation	Willie B. Johnson Recreation Center in Hamilton Park	PKR-2020-00012145 Resolution 22-1217	\$560,432
5	Park and Recreation	Crawford Park Pedestrian Bridge	PKR-2022-00019565 Resolution 22-1667	\$154,722
All	Public Works	Heritage Materials LLC Contract Services – Increase Certificate of Obligation Funding	MASC-PBW-2019-00010986 Resolution 22-1051	\$11,299,175
3	Public Works	Street Reconstruction Group 17-3003	CX-PBW-2022-00018919 Resolution 22-1154	\$4,015,910
4	Public Works	Street Reconstruction Group 17-4005	CX-PBW-2022-00019255 Resolution 22-1542	\$2,774,223
4	Public Works	Bonnie View Road from Ann Arbor Avenue to Cummings Street	CX-PBW-2022-00018764 Resolution 22-1141	\$2,503,548
2, 4	Public Works	Alley Reconstruction Group 17-1488	CX-PBW-2022-00019604 Resolution 22-1993	\$2,363,597

Council District	Department	Project	Contract ID / Council Resolution	Amount
14	Public Works	Street Reconstruction Group 17-1405	CX-PBW-2022-00019522 Resolution 22-1550	\$2,132,880
Outside City Limits	Public Works	Conveyance of a Water Easement and a Temporary Construction Easement Containing a Total of Approximately 121,027 Square Feet of Land	PBW-2022-00018914 Resolution 22-768	\$33,231
Outside City Limits	Public Works	Conveyance of a Water Easement and a Temporary Construction Easement Containing a Total of Approximately 66,780 Square Feet of Land	PBW-2022-00018912 Resolution 22-767	\$21,254
1	Public Works	Rosemont Safe Routes to School Project	CX-PBW-2022-00017989 Resolution 22-20	\$6,894
2, 3, 10	Transportation	Traffic Signal Installation Group 9	TRN-2022-00020225 Resolution 22-2096	\$1,512,282
Outside City Limits	Dallas Water Utilities	Pump Station No. 1 at the Elm Fork Water Treatment Plant	CX-DWU-2017-00003120 Resolution 22-2198	\$280,613
9	Dallas Water Utilities	White Rock Lake Dam and Spillway Maintenance Improvements Project	DWU-2022-00004228 Resolution 22-324	\$543,031
		Totals:	29	\$61,463,861

Exhibit 5:**In-Progress Projects as of June 30, 2025**

Council District	Department	Project	Contract ID / Council Resolution	Amount	Project Phase (See page 12 for definitions)	Estimated Completion Date
2	Aviation	Crossfield Taxiways Project	CX-AVI-2021-00017287 Resolution 22-1114	\$48,618,432	Final Punch List	Summer 2025
1	Housing and Neighborhood Revitalization	Highpoint at Wynnewood at 1911 Pratt Street, Dallas, Texas 75224	Resolution 22-712	\$30,000,000	Lease up Phase	Winter 2025
All	Public Works	2022 Dallas Sidewalk Master Plan Improvements	MASC-PBW-2022-00018490 Resolution 22-411	\$13,887,150	Construction Phase	Summer 2025
6	Public Works	Harry Hines Multimodal Connection from Webb Chapel Extension to Manana Drive	PBW-2020-00017618 Resolution 22-906	\$200,000	Construction Phase	Fall 2025
7	Public Works	Alley Reconstruction Group 17-7002	CX-PBW-2022-00019320 Resolution 22-1410	\$1,517,365	Construction Phase	Winter 2026
5	Public Works	Street Reconstruction Group 17-5002	CX-PBW-2022-00019256 Resolution 22-1535	\$4,698,759	Construction Phase	Winter 2025
6	Public Works	Chalk Hill Road (North) from Interstate Highway 30 Frontage Road to Singleton Boulevard	CX-PBW-2022-00019525 Resolution 22-1547	\$16,938,616	Construction Phase	Fall 2025
11	Public Works	Alley Reconstruction Group 17-1102	CX-PBW-2022-00019562 Resolution 22-1520	\$2,591,321	In Service	Winter 2025
4	Public Works	The Bottom Phase II	CX-PBW-2022-00019446 Resolution 22-1583	\$4,285,255	Construction Phase	Winter 2025

Council District	Department	Project	Contract ID / Council Resolution	Amount	Project Phase (See page 12 for definitions)	Estimated Completion Date
4	Public Works	Alley Reconstruction Group 17-4002	CX-PBW-2022-00019420 Resolution 22-1544	\$1,653,450	Construction Phase	Winter 2025
6	Public Works	Target Neighborhood Group 17-6008	CX-PBW-2022-00019648 Resolution 22-1569	\$2,484,327	In Service	Winter 2025
14	Public Works	Lamar Street Streetscape, Lamar Street from Wood Street to Elm Street	CX-PBW-2022-00019393 Resolution 22-1574	\$5,058,058	In Service	Winter 2025
3	Public Works	Street Reconstruction Group 17-3004	CX-PBW-2022-00019704 Resolution 22-1625	\$2,829,300	In Service	Winter 2025
8	Public Works	Street Reconstruction Group 17-8002	CX-PBW-2022-00019602 Resolution 22-1681	\$2,817,726	In Service	Winter 2025
6	Public Works	Canada Drive from Westmoreland Road to North Hampton Road and South Canada Drive from Calypso Street to Canada Drive East	CX-PBW-2022-00019927 Resolution 22-1734	\$23,237,641	Construction Phase	Winter 2025
2, 9	Public Works	Street Reconstruction Group 12-463	CX-PBW-2022-00019643 Resolution 22-1739	\$6,489,720	In Service	Winter 2025
All	Public Works	36-month Bridge Maintenance Project	CX-PBW-2022-00019776 Resolution 22-1913	\$13,839,500	Construction Phase	Winter 2025
1	Public Works	Coombs Creek Trail Extension Project from JR Drive to Beckley Avenue	CX-PBW-2022-00019407 Resolution 22-1737	\$3,852,763	In Service	Fall 2025
7	Small Business Center	MLK Wellness Complex and Parking	CX-SBC-2022-00019558 Resolution 22-1396	\$450,000	Construction Phase	Winter 2025

Council District	Department	Project	Contract ID / Council Resolution	Amount	Project Phase (See page 12 for definitions)	Estimated Completion Date
2	Transportation	Zaragoza Safe Routes to School Improvements	TRN-2022-00018578 Resolution 22-1053	\$342,743	Construction Phase	Fall 2025
14	Transportation	Dallas Union Bikeway Connector Project from Houston Street and Nowitzki Way	TRN-2019-00011112 Resolution 22-940	\$1,015,843	External Review	Completed Awaiting TxDOT Review
6, 11, 13	Transportation	Tornado-Damaged Signals Group 1	TRN-2022-00019542 Resolution 22-1304	\$1,255,550	External Review	Completed Awaiting TxDOT Review
5, 6, 8	Transportation	Traffic Signal Installation Group 10	TRN-2022-00020226 Resolution 22-2098	\$1,644,805	Construction Phase	Spring 2026
3, 4, 10, 11	Transportation	Traffic Signal Installation Group 11	TRN-2022-00020227 Resolution 22-2099	\$885,796	Construction Phase	Spring 2026
1, 2, 4, 6, 7, 13	Dallas Water Utilities	Rehabilitation of Water and Wastewater Mains and Appurtenances at 13 Locations	CX-DWU-2022-00018851 Resolution 22-394	\$13,921,735	Construction Phase	Spring 2026
1, 3, 4, 6, 8, 10	Dallas Water Utilities	Installation of Erosion Control Improvements at 8 Locations	SDM-2022-00018770 Resolution 22-662	\$5,886,800	Closeout Paperwork	Fall 2025
4	Dallas Water Utilities	Installation of Water and Wastewater Mains at Cardinal Drive	CT-DWU-716156CP Resolution 22-323	\$1,686,787	Closeout Paperwork	Winter 2025
2, 14	Dallas Water Utilities	Storm Drainage and Water and Wastewater Main Improvements at Six Locations	DWU-2019-00009200 Resolution 22-326	\$199,809	Design Phase	Summer 2026
7	Dallas Water Utilities	Jim Miller Pump Station and Reservoir	DWU-2022-00019253 Resolution 22-1052	\$35,936,000	Construction Phase	Winter 2025

Council District	Department	Project	Contract ID / Council Resolution	Amount	Project Phase (See page 12 for definitions)	Estimated Completion Date
Outside City Limits	Dallas Water Utilities	Relocation of a 48-inch Diameter Water Transmission Pipeline along Ranchview Drive and Ranch Trail	CX-DWU-2020-00014021 Resolution 22-1165	\$695,156	On-hold due to litigation ¹	Winter 2027
9	Dallas Water Utilities	Raw Water System Facilities Located at Lake Ray Hubbard	CX-DWU-2022-00019291 Resolution 22-1320	\$32,082,400	Construction Phase	Fall 2025
All	Dallas Water Utilities	Installation of Permitted Wastewater Service	DWU-2021-00016195 Resolution 22-1378	\$2,598,950	Construction Phase	Fall 2025
1, 3, 4, 11, 14	Dallas Water Utilities	Installation of Water and Wastewater Mains at 16 Locations	CX-DWU-2020-00014187 Resolution 22-1433	\$1,406,088	Closeout Paperwork	Fall 2025
2, 4, 6, 13, 14	Dallas Water Utilities	Installation and Rehabilitation of Water and Wastewater Mains at 15 Locations	DWU-2022-00019710 Resolution 22-1538	\$10,985,770	Construction Phase	Winter 2025
4, 5, 7, 8, 9	Dallas Water Utilities	Installation of Water and Wastewater Mains at 10 Locations	CX-DWU-2022-00019862 Resolution 22-1628	\$12,936,343	Construction Phase	Spring 2026
Outside City Limits	Dallas Water Utilities	Elm Fork Water Treatment Plant Filter Complex Project, Phase 1	DWU-2022-00019925 Resolution 22-1641	\$155,100,000	Construction Phase	Winter 2026
6, Outside City Limits	Dallas Water Utilities	Dallas Water Utilities Water Treatment Plants	CX-DWU-2022-00019866 Resolution 22-1659	\$20,001,590	Construction Phase	Winter 2026
2	Dallas Water Utilities	Cadiz Street and Riverfront Boulevard Bridge Improvements	SDM-2022-00019652 Resolution 22-1865	\$22,718,718	Construction Phase	Summer 2027

¹ The project is in the process of being re-bid due to a legal dispute with the current contractor.

Council District	Department	Project	Contract ID / Council Resolution	Amount	Project Phase (See page 12 for definitions)	Estimated Completion Date
1, 2, 4, 5, 6, 7, 8, 12, 14	Dallas Water Utilities	Installation of Water and Wastewater Mains at 32 Locations	CX-DWU-2022-00020026 Resolution 22-1733	\$21,319,817	Construction Phase	Spring 2026
2	Dallas Water Utilities	Installation of Water and Wastewater Main Improvements at Five Locations	CX-DWU-2022-00019816 Resolution 22-1700	\$11,486,301	Construction Phase	Spring 2026
1, 2, 4, 5, 6, 7, 8, 9, 10, 13, 14	Dallas Water Utilities	Installation of Water and Wastewater Mains at 26 Locations	CX-DWU-2020-00013568 Resolution 22-2033	\$1,962,835	Closeout Paperwork	Winter 2025
		Totals:	41	\$541,519,219		

Project Phase Definitions:

- Closeout Paperwork - Department is completing the paperwork to close out the project.
- Construction Phase – Project is currently being constructed.
- Design Phase – Project is currently being designed.
- External Review – Awaiting Texas Department of Transportation review.
- Final Punch List – Department is finalizing the checklist to make sure project completion meets City guidelines.
- In Service – Project is in service, department awaiting final invoice for project close out.
- Lease up Phase – Project is nearly complete and has begun the leasing process.
- On-hold due to litigation – Project is partially complete but on hold until the legal dispute between the contractor and the City is resolved.

Methodology

The audit methodology included: (1) interviewing personnel from the City Manager's Office Agenda Team and other city departments; (2) reviewing policies and procedures, the Texas Local Government Code, applicable Administrative Directives; and (3) selecting a complete population of all construction projects approved by the Dallas City Council during the six months from May 1, 2022, through October 31, 2022, and tracing them through the City's accounting system CGI Advantage and then contacting the responsible departments to verify the status of construction projects as of June 30, 2025. In addition, all five components of Standards for Internal Control in Federal Government were considered.

We conducted this performance audit 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 upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Major Contributors to the Report

William King, MS Accounting – In-Charge Auditor

Anatoli Douditski, MPA, CIA, CFE, ACDA – Engagement Manager

Appendix A: Management's Response

Memorandum



DATE: November 14, 2025
TO: Mark S. Swann – City Auditor
SUBJECT: Response to the Audit of Council Agenda Construction Appropriations Performance

This letter acknowledges the City Manager's Office received the *Audit of Council Agenda Construction Appropriations Performance*.

The report shows that all construction contracts approved by Council between May 2022 and October 2022 were either complete (41%) or underway (59%) as of June 30, 2025. No findings or recommendations were noted within the audit report.

The City Manager's Office appreciates the professionalism and work of the City Auditor in this engagement.

Please let me know if you need additional information.

Service First, Now!

Kimberly Bizzor Tolbert
City Manager

C: Jack Ireland, Chief Financial Officer
Dominique Artis, Chief of Public Safety
Robin Bentley, Assistant City Manager
Liz Cedillo-Pereira, Assistant City Manager
Alina Ciocan, Assistant City Manager
Donzell Gipson, Assistant City Manager
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