

# Memorandum



**DATE:** November 4, 2025

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

**SUBJECT:** Office of the City Auditor's Fiscal Year 2026 Recommended Audit Work Plan

Attached for your review is the [Office of the City Auditor's Fiscal Year 2026 Recommended Audit Work Plan](#). Audit engagements recommended to be dropped or deferred to future years from the [Fiscal Year 2025 Approved Audit Work Plan](#) include:

- Dallas Public Facility Corporation / Housing and Community Development - Governance. (FY2025 Audit Work Plan Number 4, recommended by Council Member Mendelsohn.)
- Facilities and Real Estate Management – City Hall Space Usage. (FY2025 Audit Work Plan Number 7, recommended by Council Members West and Willis.)
- Human Resources – Terminated Employee Benefits Cancellation. (FY2025 Audit Work Plan Number 10, recommended by Office of the Inspector General.)
- Information and Technology Services – Authorized Remote Access. (FY2025 Audit Work Plan Number 11.)
- Office of Housing & Community Empowerment – Women Infants and Children Supplemental Nutrition Program Administration. (FY2025 Audit Work Plan Number 20.)

Approval for [Office of the City Auditor's Fiscal Year 2026 Recommended Audit Work Plan](#) is scheduled for the November 12, 2025, City Council Agenda meeting.

**Motion Needed:** The Committee on Finance recommends to the Mayor and City Council approval of the [Office of the City Auditor's Fiscal Year 2026 Recommended Audit Work Plan](#).

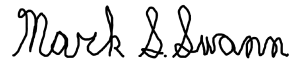
If you have any questions, please contact me at (214) 670-3222 or [mark.swann@dallas.gov](mailto:mark.swann@dallas.gov).

November 4, 2025

Office of the City Auditor's Fiscal Year 2026 Recommended Audit Work Plan

Page 2 of 2

Sincerely,

A handwritten signature in black ink that reads "Mark S. Swann". The script is cursive and fluid.

Mark S. Swann

City Auditor

Attachment

c: Kimberly Bizar Tolbert, City Manager  
Tammy Palomino, City Attorney  
Biliera 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  
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

# **OFFICE OF THE CITY AUDITOR**

**FISCAL YEAR 2026**

**RECOMMENDED AUDIT WORK PLAN**

**NOVEMBER 12, 2025**

**MARK S. SWANN, CITY AUDITOR**

# **FISCAL YEAR 2026 RECOMMENDED AUDIT WORK PLAN**

The Office of the City Auditor's mission is to collaborate with elected officials and employees to elevate public trust in government by providing objective assurance and advisory services.

The City of Dallas (City) Office of the City Auditor performs work for and under the direction of the Dallas City Council. The Fiscal Year 2026 Recommended Audit Work Plan (Audit Plan) is designed to address risks related to the delivery of City services and satisfy responsibilities established by the Dallas City Charter, meet the needs of the City Council, and outline the professional services that the Office of the City Auditor plans to initiate and/or complete during the Fiscal Year 2026.

This Audit Plan is based on a risk prioritization assessment updated in Summer 2025 and requests received from City management, council members, and audit staff. The Audit Plan attempts to identify the risks that matter and provide City-wide audit coverage by allocating 23,000 resource hours to complete 20 audit or attestation engagements and other advisory services.

This Audit Plan is a working document in which the City Auditor is authorized to amend the Audit Plan when deemed necessary by the City Auditor's professional judgment. The City Council will be notified concerning additions, deletions, or other changes to this Audit Plan. The Audit Plan includes audits, attestation engagements, and other advisory services.

## **AUDIT AND ATTESTATION SERVICES**

The Office of the City Auditor complies with generally accepted government auditing standards when performing audits and attestation engagements. These standards provide a framework for conducting high-quality audits and attestation engagements with competence, integrity, objectivity, and independence. The types of audits and attestation engagements performed under these standards include:

### PERFORMANCE AUDITS

The Office of the City Auditor conducts performance audits to provide objective analysis to assist City management, and those charged with governance and oversight to: (1) improve program performance and operations; (2) reduce costs; (3) facilitate decision-making by parties with responsibility to oversee or initiate corrective action; and, (4) contribute to public accountability. Performance audit objectives vary widely and can include assessments of program effectiveness, economy, efficiency, ethics, and equity; internal control; compliance; and prospective analyses.

### ATTESTATION ENGAGEMENTS

The Office of the City Auditor conducts attestation engagements to address a broad range of financial or non-financial objectives. An attestation engagement results in an examination, a review, or an agreed-upon procedures report on a subject matter or an assertion about a subject matter that is the responsibility of another party.

## FINANCIAL AUDITS

The Office of the City Auditor conducts financial audits to provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) is presented fairly and follows recognized criteria. Financial audits provide users with statements concerning the reliability of information and provide information about internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

## **OTHER PROFESSIONAL SERVICES**

The Office of the City Auditor provides other professional services which may or may not be performed following generally accepted government auditing standards. These additional professional services include:

### CITY COUNCIL SUPPORT

The Office of the City Auditor is authorized to conduct audits, attestation engagements, or other professional services for individual City Council Members, provided the request will not impact the completion of the Audit Plan. If in the judgment of the City Auditor, a recommendation will impact the completion of the Audit Plan, the City Auditor is to request that the Council Member submit the request in writing for consideration and approval by the Committee on Finance, or its equivalent, and the City Council as an amendment to the Audit Plan. All work products will be produced at the direction of the City Auditor.

### MANAGEMENT ASSISTANCE

The Office of the City Auditor is authorized to perform audits and attestation services, and other professional services at the request of City management to assist in carrying out City management's responsibilities. These services may include, but are not limited to, providing technical advice, such as participating in committees, task force groups, panels, and focus groups. The Office of the City Auditor may provide City management assistance based on consideration of the impact on auditor independence and audit plan completion.

## **INDEPENDENCE DISCLOSURES**

*Section 40A-2. (c)(1)(C)* of the Dallas City Code designates the City Auditor as a voting member of the Employees' Retirement Fund Board of Trustees. Generally accepted government auditing standards require the Office of the City Auditor to disclose impairments to independence. The Office of the City Auditor lacks independence concerning any audit work that might be conducted at the Employees' Retirement Fund. If applicable, the effects of this independence concern on audit work will be identified in any final reports.

## **COMPETENCY AFFIRMATION**

The City Auditor reviewed the Recommended Audit Work Plan. The City Auditor believes the Office of the City Auditor staff and contracted specialists possess adequate professional competence to address potential audit engagement objectives. Also, the City Auditor believes the Office of the City Auditor can maintain objectivity while performing the audit engagements.

## FISCAL YEAR 2026 AUDIT WORK PLAN ENGAGEMENTS

AUDIT ENGAGEMENTS SHADED IN YELLOW ARE PRIORITIZED TO START WHEN RESOURCES ARE AVAILABLE

| No. | DEPARTMENT/<br>DIVISION                            | TOPIC                           | PRELIMINARY OBJECTIVE(S)                                                                                                                                                                                                                                                                                                                                                                                                                                  | HOURS<br>ESTIMATE | REQUESTED OR<br>SUGGESTED |
|-----|----------------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------|
| 1   | Aviation                                           | Revenue Collection              | <ul style="list-style-type: none"> <li>- Does Aviation calculate airline landing fees, gate rentals, terminal charges, and other contractual fees in accordance with approved rates, contracts, and City ordinances?</li> <li>- Are all billed airline fees collected and deposited timely and complete?</li> <li>- Are airlines complying with lease agreements, use-and-lease contracts, and FAA guidelines related to airport fee payments?</li> </ul> | 1,000             |                           |
| 2   | Convention & Event Services                        | Construction Project Management | <ul style="list-style-type: none"> <li>- Are Convention &amp; Event Services' Master Plan Components progressing on time?</li> <li>- Is Convention &amp; Event Services meeting timelines for external parties?</li> <li>- Is contingency management working effectively for Convention &amp; Event Services projects?</li> </ul>                                                                                                                         | 1,000             |                           |
| 3   | Dallas Fire-Rescue                                 | Fire Department Staffing Models | <ul style="list-style-type: none"> <li>- Are current Dallas Fire-Rescue staffing levels on fire engines the most effective and sustainable service model for response times, firefighter safety, cost, and public safety outcomes?</li> </ul>                                                                                                                                                                                                             | 1,000             | Council Member Mendelsohn |
| 4   | Dallas Fire-Rescue / Dallas Police / Information & | Service                         | <ul style="list-style-type: none"> <li>- Are 911 calls received and responded to timely?</li> <li>- Are 911 calls coded correctly and consistently?</li> </ul>                                                                                                                                                                                                                                                                                            | 1,000             |                           |

## FISCAL YEAR 2026 AUDIT WORK PLAN ENGAGEMENTS

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| No. | DEPARTMENT/<br>DIVISION      | TOPIC                 | PRELIMINARY OBJECTIVE(S)                                                                                                                                                                                                                                                                                                                                                                                                                   | HOURS<br>ESTIMATE | REQUESTED OR<br>SUGGESTED |
|-----|------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------|
|     | Technology<br>Services - 911 |                       | <ul style="list-style-type: none"> <li>- Are performance measures accurately captured, tracked, and reported to appropriate parties to evaluate and manage actual performance?</li> <li>- Are 911 center employees trained to meet job expectations and monitored to ensure proper protocols and procedures are followed?</li> </ul>                                                                                                       |                   |                           |
| 5   | Dallas Police<br>Department  | Crime Statistics      | <ul style="list-style-type: none"> <li>- Does Dallas Police Department have controls in place to ensure the crime statistics used for internal decision making and external reporting are reasonably accurate?</li> <li>- Do incident report narratives support the crime classification assigned?</li> <li>- Do Dallas Police Department personnel receive sufficient training on crime classification reporting requirements?</li> </ul> | 1,000             |                           |
| 6   | Dallas Water<br>Utilities    | Dallas Go<br>Platform | <ul style="list-style-type: none"> <li>- Has Dallas Water Utilities effectively transitioned to its new payment platform - DallasGo?</li> <li>- Does DallasGo have information security protocols in place for access controls and separation of duties?</li> </ul>                                                                                                                                                                        | 1,000             |                           |
| 7   | Express Business<br>Center   | Cost Recovery         | <ul style="list-style-type: none"> <li>- Is the Express Business Center cost effective for print/mail jobs and use of equipment?</li> </ul>                                                                                                                                                                                                                                                                                                | 1,000             |                           |

## FISCAL YEAR 2026 AUDIT WORK PLAN ENGAGEMENTS

AUDIT ENGAGEMENTS SHADED IN YELLOW ARE PRIORITIZED TO START WHEN RESOURCES ARE AVAILABLE

| No. | DEPARTMENT/<br>DIVISION                   | TOPIC                                | PRELIMINARY OBJECTIVE(S)                                                                                                                                                                                                                                                                                                                                                  | HOURS<br>ESTIMATE | REQUESTED OR<br>SUGGESTED                  |
|-----|-------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------|
|     |                                           |                                      | - Is the Express Business Center recovering cost of operations through the Dallas Store?                                                                                                                                                                                                                                                                                  |                   |                                            |
| 8   | Information & Technology Services - Radio | Security and Compliance              | <ul style="list-style-type: none"> <li>- Are radio communication standards applied correctly and consistently (encryption, CJIS, etc.)?</li> <li>- Is radio communication equipment aligned with federal regulations?</li> <li>- Are in-car radios, handheld, and fixed communication devices tracked, maintained, and replaced according to a lifecycle plan?</li> </ul> | 1,000             | Council Member Mendelsohn                  |
| 9   | Library                                   | System Implementation                | <ul style="list-style-type: none"> <li>- Was the library catalog system implemented according to project plans, timelines, and budget?</li> <li>- Are library catalog records (titles, availability, metadata) correct and searchable?</li> <li>- Is patron data protected in compliance with privacy standards?</li> </ul>                                               | 1,000             |                                            |
| 10  | Multiple Departments                      | Fiscal Year Budget Revenue Estimates | - Does the City have effective processes to ensure reasonable proposed budget revenues are included in the City Manager's Fiscal Year 2026-27 Proposed Annual Budget?                                                                                                                                                                                                     | 1,000             | Director of Budget and Management Services |
| 11  | Multiple Departments                      | Third-Party Risk Management          | - Does the City have a comprehensive inventory of third-party providers and total cost by fiscal year?                                                                                                                                                                                                                                                                    | 1,000             |                                            |

## FISCAL YEAR 2026 AUDIT WORK PLAN ENGAGEMENTS

AUDIT ENGAGEMENTS SHADED IN YELLOW ARE PRIORITIZED TO START WHEN RESOURCES ARE AVAILABLE

| No. | DEPARTMENT/<br>DIVISION                | TOPIC                     | PRELIMINARY OBJECTIVE(S)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | HOURS<br>ESTIMATE | REQUESTED OR<br>SUGGESTED |
|-----|----------------------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------|
|     |                                        |                           | <ul style="list-style-type: none"> <li>- Has the City categorized and analyzed spending by type of service for redundancy?</li> <li>- Does the City have a process to identify, define, and manage third-party risks?</li> <li>- Which type of procurement method is used most frequently and does this procurement method increase risk of abuse?</li> <li>- Are third parties handling data that requires a specific level of control – such as PCI, HIPPA, CJIS?</li> <li>- How does the City validate that third parties are following all relevant laws, regulations, and technical requirements for data security?</li> </ul> |                   |                           |
| 12  | Dallas Municipal Court                 | Revenue Collection        | <ul style="list-style-type: none"> <li>- Are court fines, fees, and costs properly assessed, collected, recorded, and deposited in accordance with city policies and legal requirements?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,000             |                           |
| 13  | Office of Budget & Management Services | Franchise Fees Compliance | <ul style="list-style-type: none"> <li>- Are franchise fees (which may include utilities, cable, and telephone), identified by a third-party vendor on a percentage of recovery basis received by the City and vendor invoices are accurate?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                             | 200               | Chief Financial Officer   |
| 14  | Office of Budget & Management Services | Sales/Use Tax Compliance  | <ul style="list-style-type: none"> <li>- Are sales/use taxes identified by a third-party vendor on a percentage of recovery basis received by the City and vendor invoices are accurate?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                 | 200               | Chief Financial Officer   |

## FISCAL YEAR 2026 AUDIT WORK PLAN ENGAGEMENTS

AUDIT ENGAGEMENTS SHADED IN YELLOW ARE PRIORITIZED TO START WHEN RESOURCES ARE AVAILABLE

| No. | DEPARTMENT/<br>DIVISION                            | TOPIC             | PRELIMINARY OBJECTIVE(S)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | HOURS<br>ESTIMATE | REQUESTED OR<br>SUGGESTED     |
|-----|----------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------|
| 15  | Office of Environmental Quality and Sustainability | Climate Control   | <ul style="list-style-type: none"> <li>- Does the Climate Action Plan prioritize activities that will have the most impact?</li> <li>- Are oversight mechanisms in place to help the City meet its Climate Action Plan goals?</li> <li>- Is the Office of Environmental Quality and Sustainability reporting regularly on its progress toward Climate Action Plan Goals?</li> </ul>                                                                                                                                                                                | 1,000             | Former Council Member Shultz  |
| 16  | Office of Risk Management                          | Internal Controls | <ul style="list-style-type: none"> <li>- Does the Office of Risk Management ensure controls are in place to prevent City insurance coverage from lapsing?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                               | 1,000             |                               |
| 17  | Planning and Development                           | Zoning Process    | <ul style="list-style-type: none"> <li>- Does Planning &amp; Development have performance metrics to determine timely processing of zoning requests?</li> <li>- Are the performance metrics being met?</li> <li>- Are the main barriers, if any, to achieving the performance metrics being addressed?</li> <li>- Does the department provide applicants the information needed to correctly submit their application and avoid misunderstanding of the requirements?</li> <li>- Is the City verifying that conditions imposed on developments are met?</li> </ul> | 1,000             | Council Members West / Willis |

## FISCAL YEAR 2026 AUDIT WORK PLAN ENGAGEMENTS

AUDIT ENGAGEMENTS SHADED IN YELLOW ARE PRIORITIZED TO START WHEN RESOURCES ARE AVAILABLE

| No.                                             | DEPARTMENT/<br>DIVISION | TOPIC              | PRELIMINARY OBJECTIVE(S)                                                                                                                                                                                                                                                                                                     | HOURS<br>ESTIMATE | REQUESTED OR<br>SUGGESTED     |
|-------------------------------------------------|-------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------|
| 18                                              | Planning & Development  | Permitting Process | <ul style="list-style-type: none"> <li>- Have the changes made to the permitting process relieved the backlog?</li> <li>- Are the major causes of permitting delays being addressed?</li> <li>- Does Planning &amp; Development have performance metrics that are compared to peer cities and surrounding cities?</li> </ul> | 1,000             | Council Members West / Willis |
| 19                                              | Procurement             | Contract Execution | <ul style="list-style-type: none"> <li>- Is the City's end-to-end procurement cycle timely and reasonable?</li> <li>- How does City compare to other cities for procurement model (centralized vs decentralized), use of technology, resource levels?</li> </ul>                                                             | 1,000             | City Management Survey        |
| <b>Total Fiscal Year 2026 Engagement Effort</b> |                         |                    |                                                                                                                                                                                                                                                                                                                              | <b>17,400</b>     |                               |

### IN PROGRESS ENGAGEMENTS FROM FISCAL YEAR 2025 AUDIT WORK PLAN

| No. | Department/<br>Division                     | Topic                  | Objective(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Remaining<br>Hours | Requested or<br>Suggested           |
|-----|---------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------|
| 1   | Aviation                                    | Parking<br>Concessions | <ul style="list-style-type: none"> <li>→ Are parking related collections accounted for and safeguarded?</li> <li>→ Are controls in place to ensure that expected revenues from contracted parking in accordance with contract terms?</li> <li>→ Are controls in place to ensure that parking-related revenues are complete and accurate?</li> <li>→ Are parking revenue management policies, procedures, and contracts set forth by the Aviation Department being followed?</li> </ul>                                       | 600                |                                     |
| 2   | Convention &<br>Event Services              | Contract<br>Monitoring | <ul style="list-style-type: none"> <li>→ Does Convention &amp; Event Services' processes and controls in place as they relate to procurement, financial reporting, invoice payment process, diversity business enterprise, and overall project management procedures in place?</li> <li>→ Is Inspire Dallas, the owner's representative, performing their contract requirements?</li> <li>→ Are there additional construction risks not being monitored by Inspire Dallas or the Convention &amp; Event Services?</li> </ul> | 400                |                                     |
| 3   | Facilities and Real<br>Estate<br>Management | City Leases            | <ul style="list-style-type: none"> <li>→ Does the City maintain an inventory of all City real estate leases (acquisition and income)?</li> <li>→ Are the City's current real estate leases (acquisition and income) comparable to current market pricing or similar real estate leases by peer cities?</li> </ul>                                                                                                                                                                                                            | 800                | Council<br>Members<br>West / Willis |

### IN PROGRESS ENGAGEMENTS FROM FISCAL YEAR 2025 AUDIT WORK PLAN

| No. | Department/<br>Division                                    | Topic                                                 | Objective(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Remaining<br>Hours | Requested or<br>Suggested                        |
|-----|------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------|
|     |                                                            |                                                       | <ul style="list-style-type: none"> <li>→ Is the City monitoring the use of City-owned properties and acquisition leasing?</li> <li>→ Is the City identifying opportunities to renegotiate or terminate leases (both acquisition and income) for the City's benefit?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                  |                    |                                                  |
| 4   | Human Resources                                            | Human Capital Management                              | <ul style="list-style-type: none"> <li>→ Do the City-wide talent retention and development practices reflect best practices for:                             <ul style="list-style-type: none"> <li>○ Classification and compensation structure and philosophy?</li> <li>○ Benefit offerings compared to surrounding communities?</li> <li>○ Employee and manager technical and soft skill training?</li> <li>○ Career development and coaching?</li> <li>○ Employee engagement and satisfaction?</li> <li>○ Off boarding and former employee outreach?</li> <li>○ Human Resources workforce strategy and communication?</li> </ul> </li> </ul> | 80                 | Council Members<br>Willis / Schultz / Mendelsohn |
| 5   | Information & Technology – Data / City Controller's Office | System Implementation Project – Core Financial System | <ul style="list-style-type: none"> <li>→ Do controls exist so the implementation of the CGI Advantage, core financial system, upgrade will satisfy business requirements, ensure data security, and include segregation of duties?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                   | 400                |                                                  |

### IN PROGRESS ENGAGEMENTS FROM FISCAL YEAR 2025 AUDIT WORK PLAN

| No. | Department/<br>Division                        | Topic                                                                                                                | Objective(s)                                                                                                                                                                                                                                                                                                                                                                                        | Remaining<br>Hours | Requested or<br>Suggested                                     |
|-----|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------|
| 6   | Information &<br>Technology<br>Services - Data | Directory<br>Services – City<br>Domain                                                                               | <ul style="list-style-type: none"> <li>→ Is Active Directory implementation and management security design effective?</li> <li>→ Is the City domain user-provisioning managed, and access maintained using the principle of least privilege?</li> <li>→ Do controls exist to enforce contractor network account authentication, access, and removal at end of the contract service term?</li> </ul> | 150                |                                                               |
| 7   | Multiple<br>Departments                        | Council Agenda<br>District<br>Appropriations<br>Performance                                                          | <ul style="list-style-type: none"> <li>→ What is the number and dollar value of all district-specific agenda items approved between May 2022 and October 2022 by status (Active, In-Progress, Completed, and Not Started) and council district?</li> <li>→ For approved agenda items noted as Not Started (if any), are there reasonable explanations available?</li> </ul>                         | 40                 | Council<br>Member<br>Arnold                                   |
| 8   | Multiple<br>Departments                        | Personal<br>Property -<br>Equipment<br>Tracking<br>(Administrative<br>Directive 6-1,<br>Control of City<br>Property) | <ul style="list-style-type: none"> <li>→ Are department directors maintaining adequate internal controls and security for all personal property charged to their department?</li> <li>→ Are department directors conducting an annual inventory of personal property assigned to their department?</li> </ul>                                                                                       | 800                | Inspector<br>General<br>Division City<br>Attorney's<br>Office |
| 9   | Multiple<br>Departments                        | Purchase Card<br>Usage                                                                                               | <ul style="list-style-type: none"> <li>→ Is department purchase card usage for an authorized public purpose?</li> </ul>                                                                                                                                                                                                                                                                             | 300                |                                                               |

### IN PROGRESS ENGAGEMENTS FROM FISCAL YEAR 2025 AUDIT WORK PLAN

| No. | Department/<br>Division                                                                              | Topic                                                       | Objective(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Remaining<br>Hours | Requested or<br>Suggested |
|-----|------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------|
| 10  | Multiple<br>Departments –<br>Code Compliance<br>/ Sanitation /<br>Transportation<br>and Public Works | 311 Customer<br>Service Level<br>Agreements                 | <p>→ Is Code Compliance achieving agreed upon 311 customer level service agreement response times?</p> <p>→ Is the Sanitation Department achieving agreed upon 311 customer level service agreement response times?</p> <p>→ Is the Transportation and Public Works Department achieving agreed upon 311 customer level service agreement response times?</p> <p>→ Is the Office of Communications and Customer Experience/311 effectively performing their responsibilities with Service Level Agreements as listed in <i>Administrative Directive 2-54 Service Request Management</i>?</p> | 700                |                           |
| 11  | Office of Arts and<br>Culture                                                                        | Public Arts &<br>Cultural Services<br>Contracts<br>Programs | <p>→ Does the Office of Arts and Culture Division of Programming and Engagement have working internal controls to monitor recipient performance?</p> <p>→ Does the Office of Arts and Culture Division of Programming and Engagement have working internal controls to prevent and detect ineligible recipient expenditures?</p>                                                                                                                                                                                                                                                             | 500                |                           |
| 12  | Office of Bond and<br>Construction<br>Management                                                     | Dallas Police<br>Department<br>Regional Training<br>Center  | <p>→ Is Dallas Police Department complying with City <i>Administrative Directive 4-5 Contracting Procedures</i> for the construction of training center?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                 | 400                |                           |

### IN PROGRESS ENGAGEMENTS FROM FISCAL YEAR 2025 AUDIT WORK PLAN

| No. | Department/<br>Division                                        | Topic                                                                                                                                        | Objective(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Remaining<br>Hours | Requested or<br>Suggested                                              |
|-----|----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------|
| 13  | Office of<br>Economic<br>Development /<br>Non-<br>Departmental | Tax Increment<br>Financing District<br>Operations                                                                                            | <p>→ Are the City's Tax Increment Finance Districts operating in compliance with City and State requirements for their operations and transparency?</p> <p>→ Are performance measurements defined for Tax Increment Finance Districts (individually or collectively)? If so, are they periodically evaluated to determine the success of the reinvestment zone?</p> <p>→ Is funding from the Tax Increment Financing Districts increasing Affordable (and mixed income) Housing? If so, by how much?</p> | 600                |                                                                        |
| 14  | Park and<br>Recreation<br>Department                           | Internal Controls<br>for Revenue<br>Collections                                                                                              | <p>→ Are internal controls working to ensure all Park &amp; Recreation fee collections are complete, deposited, and recorded?</p>                                                                                                                                                                                                                                                                                                                                                                        | 600                | Council<br>Member Willis                                               |
| 15  | Park and<br>Recreation<br>Department                           | Passed-through<br>Texas Parks and<br>Wildlife<br>Department<br>COVID-19—<br>Coronavirus<br>State and Local<br>Fiscal Recovery<br>Funds Grant | <p>→ Has the City complied with all City procurement and fund administration, and American Rescue Plan Act requirements?</p> <p>→ Has the City been good stewards in using the grant funds?</p>                                                                                                                                                                                                                                                                                                          | 400                | Deputy Mayor<br>Pro Tem<br>Bazaldua                                    |
| 16  | Transportation<br>and Public Works                             | Internal Controls                                                                                                                            | <p>→ Are controls in place to ensure effective management of fiscal resources for (1) timekeeping; (2) procurement of goods and services; (3) contract monitoring for engineering and professional services; (4) contract monitoring for goods and</p>                                                                                                                                                                                                                                                   | 400                | Director of<br>Transportation<br>and Public<br>Works – G.<br>Khankarli |

### IN PROGRESS ENGAGEMENTS FROM FISCAL YEAR 2025 AUDIT WORK PLAN

| No.                                                       | Department/<br>Division | Topic | Objective(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Remaining<br>Hours | Requested or<br>Suggested |
|-----------------------------------------------------------|-------------------------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------|
|                                                           |                         |       | <p>supplies; (5) warehousing of equipment and supplies; (6) Procurement/Travel card usage; (7) equipment and fleet management; (8) fuel usage; (9) mobile phone and communication expenditures; (10) low value equipment tracking; and (11) road paving inspection inclusive of both street operations and capital maintenance?</p> <p>→ Are there any observed operational synergies or efficiencies not realized related to the merger of the Transportation Department and Public Works Department?</p> |                    |                           |
| <b>Total Fiscal Year 2025 Engagement Estimated Effort</b> |                         |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>7,170</b>       |                           |

| PRESCRIBED ASSURANCE OR OTHER SERVICES             |                         |                                   |                                                                                                                                                                                                                                     |                   |
|----------------------------------------------------|-------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| No.                                                | Department/<br>Division | Topic                             | Potential Objective(s)                                                                                                                                                                                                              | Hours<br>Estimate |
| 1                                                  | Multiple<br>Departments | Special Audits                    | Conduct audits under Chapter IX, Section 4 of the <i>City Charter</i> of officers who vacate their offices due to death, resignation, removal, or expiration of term.                                                               | 600               |
| 2                                                  | Multiple<br>Departments | Attestations                      | Conduct audits under <i>City Administrative Directive 4-5 Contracting Standards and Procedures</i> , of all construction projects with an estimated contract award of \$100 million and greater, before City Council consideration. | 1,000             |
| 3                                                  | Multiple<br>Departments | Prior Audit Follow-Up             | City Auditor responsibilities and Administrative Procedure Requirements to evaluate City Management's implementation of high-impact prior audit recommendations.                                                                    | 1,000             |
| 4                                                  | Multiple<br>Departments | Council and Management Assistance | Unplanned assurance or advisory services requested by the Mayor, Council Members, or City management. Review Council annual attendance records in accordance with Council Rules of Procedures 4.13.                                 | 1,000             |
| Total Prescribed Assurance or Other Services Hours |                         |                                   |                                                                                                                                                                                                                                     | 3,600             |
| Audit Plan Total Estimated Work Hours              |                         |                                   |                                                                                                                                                                                                                                     | 28,170            |
| Available Resource Work Hours                      |                         |                                   |                                                                                                                                                                                                                                     | 23,000            |