

# Memorandum



CITY OF DALLAS  
(Report No. A17-004)

**DATE:** January 20, 2017  
**TO:** Honorable Mayor and Members of the City Council  
**SUBJECT:** Special Audit of the Accounts of Former Chief Financial Officer – Jeanne Chipperfield<sup>1</sup>

The Office of the City Auditor (Office) completed the *Special Audit of the Accounts of Former Chief Financial Officer – Jeanne Chipperfield* (Special Audit) and determined the accounts of the former Chief Financial Officer were in order. The former Chief Financial Officer, who was appointed as Chief Ethics and Compliance Officer on October 1, 2016, was timely removed from access to City of Dallas (City) systems and does not owe any debt to the City. All City items previously assigned to her in her position as former Chief Financial Officer were verified.

We appreciate the cooperation we received from City management and staff during the conduct of this audit. If you have any questions or need additional information, please contact me at 214-670-3222 or Carol A. Smith, First Assistant City Auditor, at 214-670-4517.

Sincerely,

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

Craig D. Kinton  
City Auditor

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<sup>1</sup> We conducted this audit under the authority of and in accordance with the City Charter, Chapter IX, Sections 3 and 4 and the Fiscal Year 2017 Audit Plan approved by the City Council. This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The objectives of the audit were to ensure that the City had properly controlled and accounted for any City assets assigned to the former Chief Financial Officer, removed the former Chief Financial Officer as an authorized agent of the City for financial / operational activities related to her position as Chief Financial Officer, and ensured the former Chief Financial Officer did not have any outstanding debts owed to the City; however, certain other matters, procedures, and transactions outside the period may have been reviewed to understand and verify information during the audit period.

To achieve our objectives, we verified that: (1) access to Information Technology systems related to the former Chief Financial Officer position were revoked; (2) authorized signatures on City checks were changed; (3) insurance bond to former Chief Financial Officer was cancelled; and, (4) no debts were owed to the City by the former Chief Financial Officer.

C: A.C. Gonzalez, City Manager  
Rosa Rios, City Secretary  
M. Elizabeth Reich, Chief Financial Officer  
William Finch, Director – Department of Communication and Information Services  
Michael Frosch, Director – Department of Business Development and Procurement Services  
Molly Carroll, Director – Department of Human Resources  
Jo M. (Jody) Puckett, P.E., Director – Department of Dallas Water Utilities  
Edward Scott, City Controller  
Errick Thompson, Director – Department of Equipment and Building Services