

Memorandum



CITY OF DALLAS
(Report No. A17-006)

DATE: April 28, 2017
TO: Honorable Mayor and Members of the City Council
SUBJECT: Special Audit of the Accounts of Former City Manager – A. C. Gonzalez¹

The Office of the City Auditor completed the *Special Audit of the Accounts of Former City Manager – A. C. Gonzalez* and determined the accounts of the former City Manager were in order. The former City Manager, who retired on January 31, 2017, was timely removed from access to City of Dallas (City) systems and does not owe any debt to the City. All City items assigned to the former City Manager were substantiated.

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 script that reads "Craig D. Kinton".

Craig D. Kinton
City Auditor

¹ 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 City Manager, removed the former City Manager as an authorized agent of the City, and ensured the former City Manager 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) items identified, on the City's Termination Check List as assigned to the former City Manager, were returned; (2) the former City Manager's information technology system access was revoked; (3) final payment to the former City Manager was accurate; and, (4) no debts were owed.

Honorable Mayor and Members of the City Council
April 28, 2017
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C: T.C. Broadnax, City Manager
Larry Casto, City Attorney
M. Elizabeth Reich – Chief Financial Officer
Molly Carroll, Director – Department of Human Resources
William Finch, Director / Chief Information Officer – Department of Communication and Information Services
Michael Frosch, Director – Department of Business Development and Procurement Services
Terry Lowery, Director – Department of Dallas Water Utilities
Edward Scott, City Controller
Errick Thompson, P.E., Director – Department of Equipment and Building Services