

Memorandum



DATE: December 13, 2022

TO: Honorable Members of the Government Performance and Financial Management Committee:
Cara Mendelsohn (Chair), Gay Donnell Willis (Vice Chair), Tennell Atkins, Adam Bazaldua, Adam McGough, Paul Ridley, Chad West

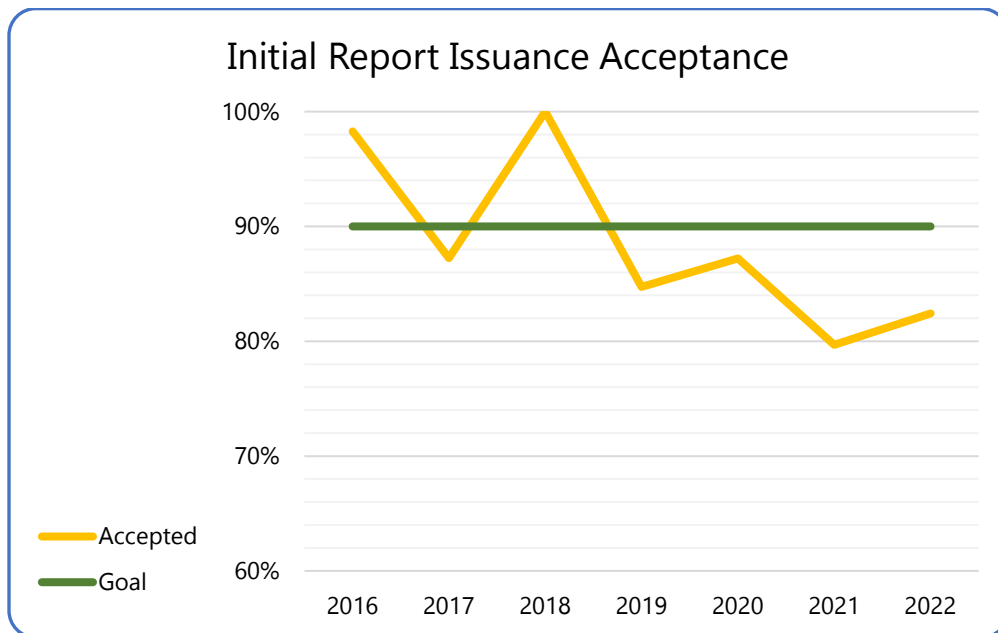
SUBJECT: Performance Audit Recommendations Implementation Status as of December 5, 2022

The following memorandum and attachment are an update, as of December 5, 2022, on audit recommendations implementation status for 63 performance audit reports issued between Fiscal Years 2016 and 2022.

Initial Audit Report Issuance Recommendations Acceptance

In Fiscal Year 2022, the Office of the City Auditor identified 74 recommendations for improvements, with 61 (82 percent) being accepted when the report was issued. The Office of the City Auditor's benchmark is a 90 percent acceptance rate.

Exhibit 1



Audit Report Accepted Recommendations Implementation Status

As of December 5, 2022, the City Comptroller's Financial Compliance, Auditing & Monitoring provided implementation status for the City Manager department's accepted audit report recommendations. Of the 610 accepted performance audit recommendations between Fiscal Years 2016 and 2022, 380 (62 percent) were reported implemented, and 145 recommendations were in-progress pending corrective action tasks. In-progress recommendations open more than two years totaled 56. City management did not implement 85 (14 percent) of the 610 accepted performance audit recommendations.

Exhibit 2

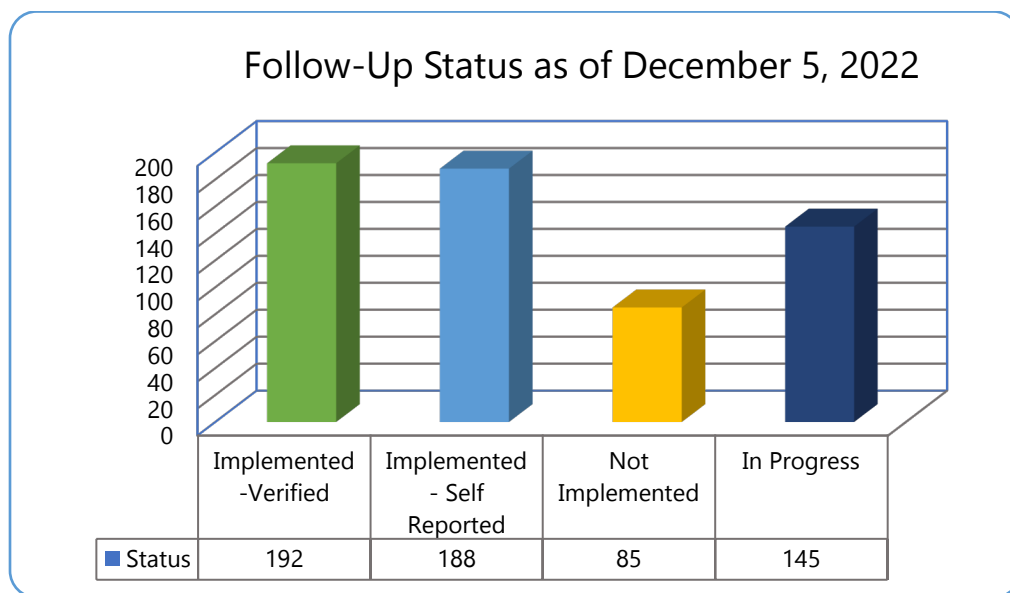


Exhibit 3 on page 3 lists the audit engagements with in-progress audit recommendations open greater than two years.

Exhibit 3

Number of Recommendations In Progress Greater than Two Years

Fiscal Year 2016	
Audit of Building Permits	5
Fiscal Year 2017	
Audit of Business Partners Oversight - Arts District	2
Audit of Courts Information System – Cash Management / Collections Processes	1
Audit of the Design of Internal Controls over the Department of Code Compliance's Neighborhood Code Division	1
Fiscal Year 2018	
Audit of the Dallas Police Department's Records Management System	1
DFR - Follow-Up of Line-of-Duty Death Report	1
Fiscal Year 2019	
Audit of Business Partner Oversight – Department of Park and Recreation	7
Audit of Business Partner Oversight for White Rock Boathouse, Inc.	6
Audit of Dallas Police Department's Off-Duty Employment Program	5
Audit of Security and Safety Protocols for Large Public Venues owned or Managed by the City	1
Audit of the Management of City's Surplus Properties	9
Audit of VisitDallas	1
Fiscal Year 2020	
Audit of City Park Maintenance and Safety	3
Audit of City-Owned Buildings' Elevator Safety	1
Audit of Fire Hydrant Inspection Flow-Testing and Maintenance Process	4
Audit of Taxicab & Transportation Network	1
Audit of the City's Open Records Request Process – Dallas Police Department	3
Audit of the Dallas Police Department's Complaint Process	2
Memorandum – Confidential Report: Audit of Payment Card Industry Data Security Compliance	2

If you have any questions or need additional information, please contact me at Mark.Swann@dallas.gov or my mobile number, 615-974-8700.

Respectfully,



Mark S. Swann
 City Auditor

Attachment: Performance Audit Recommendations Implementation Status for Reports Released
between Fiscal Years 2016 and 2022

Management Accepted Risks Audit Recommendations for Reports Released
between Fiscal Years 2016 and 2022

C: T.C. Broadnax, City Manager

Chris Caso, City Attorney

Biliera Johnson, City Secretary

Preston Robinson, Administrative Judge

Kimberly Bizer Tolbert, Deputy City Manager

Jon Fortune, Deputy City Manager

Majed A. Al-Ghafry, Assistant City Manager

M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager

Robert Perez, Assistant City Manager

Carl Simpson, Assistant City Manager

Jack Ireland, Chief Financial Officer

Genesis D. Gavino, Chief of Staff to the City Manager

Directors and Assistant Directors

Office of the City Auditor



Performance Audit Recommendations Implementation Status for Reports Released between Fiscal Years

2016 and 2022

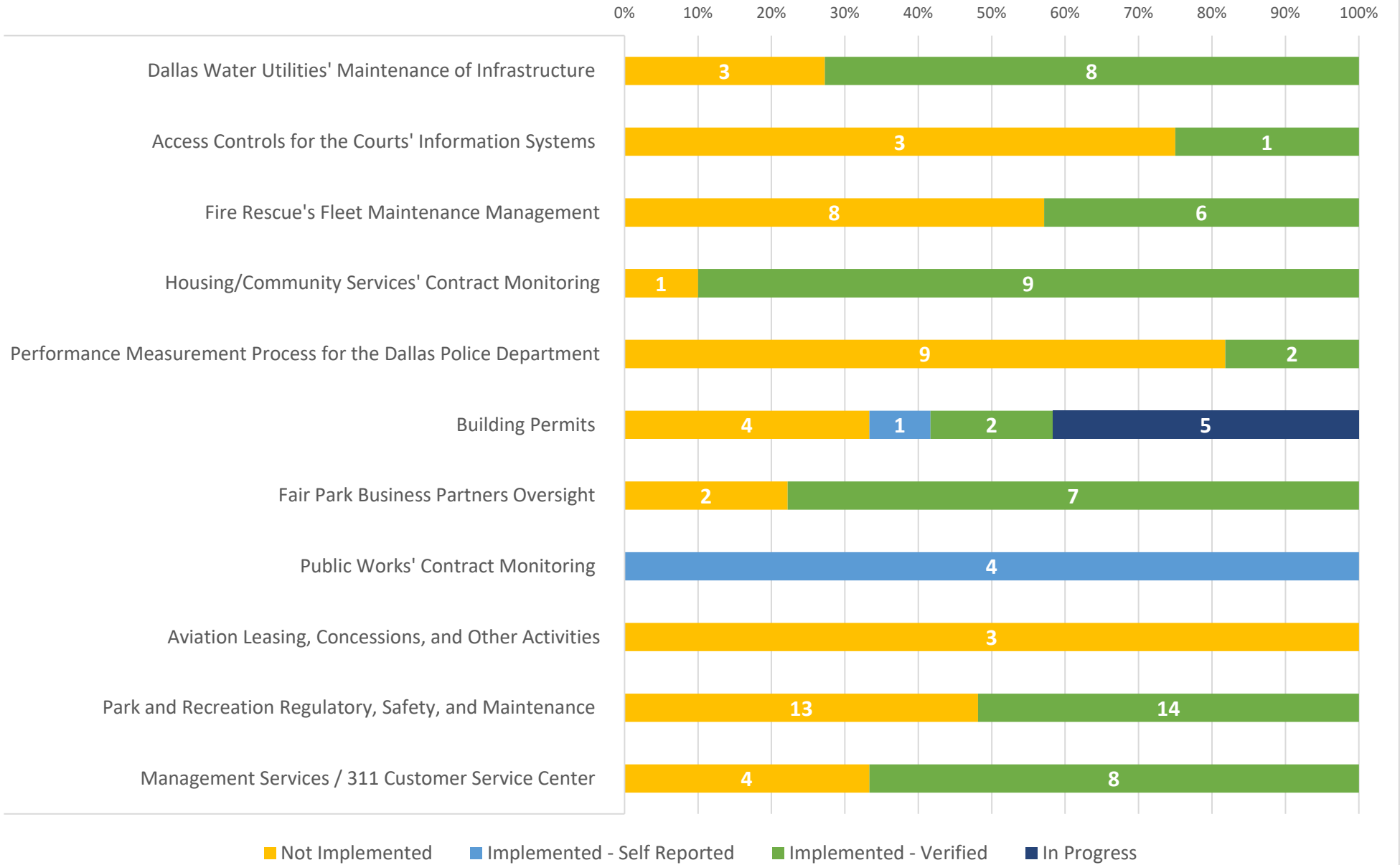
December 13, 2022
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee



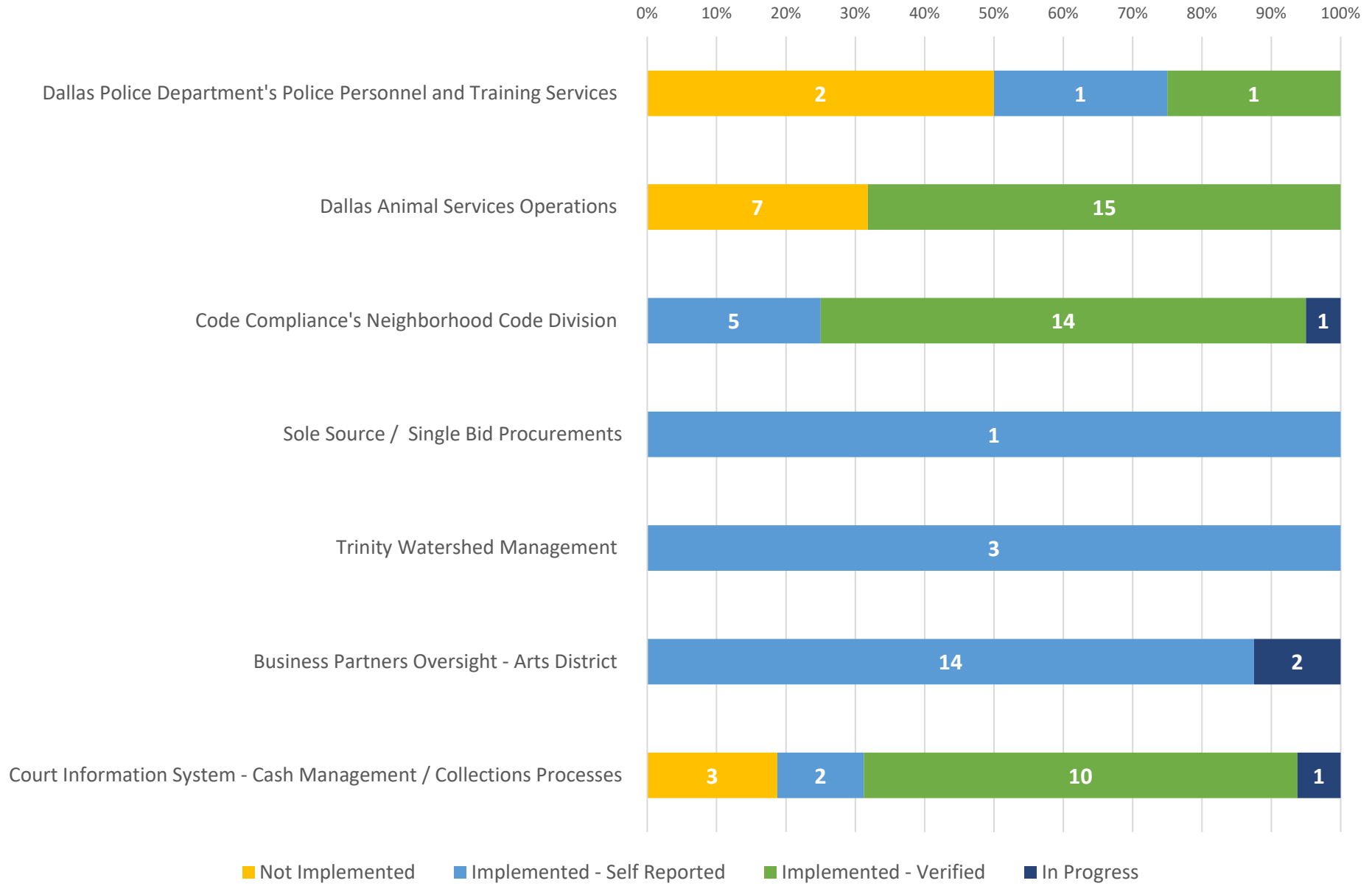
**Office of the City Office of the City Auditor
Accepted Audit Recommendation Implementation Status**

Performance Audit Reports Released Fiscal Year 2016 (6 Plus Years)



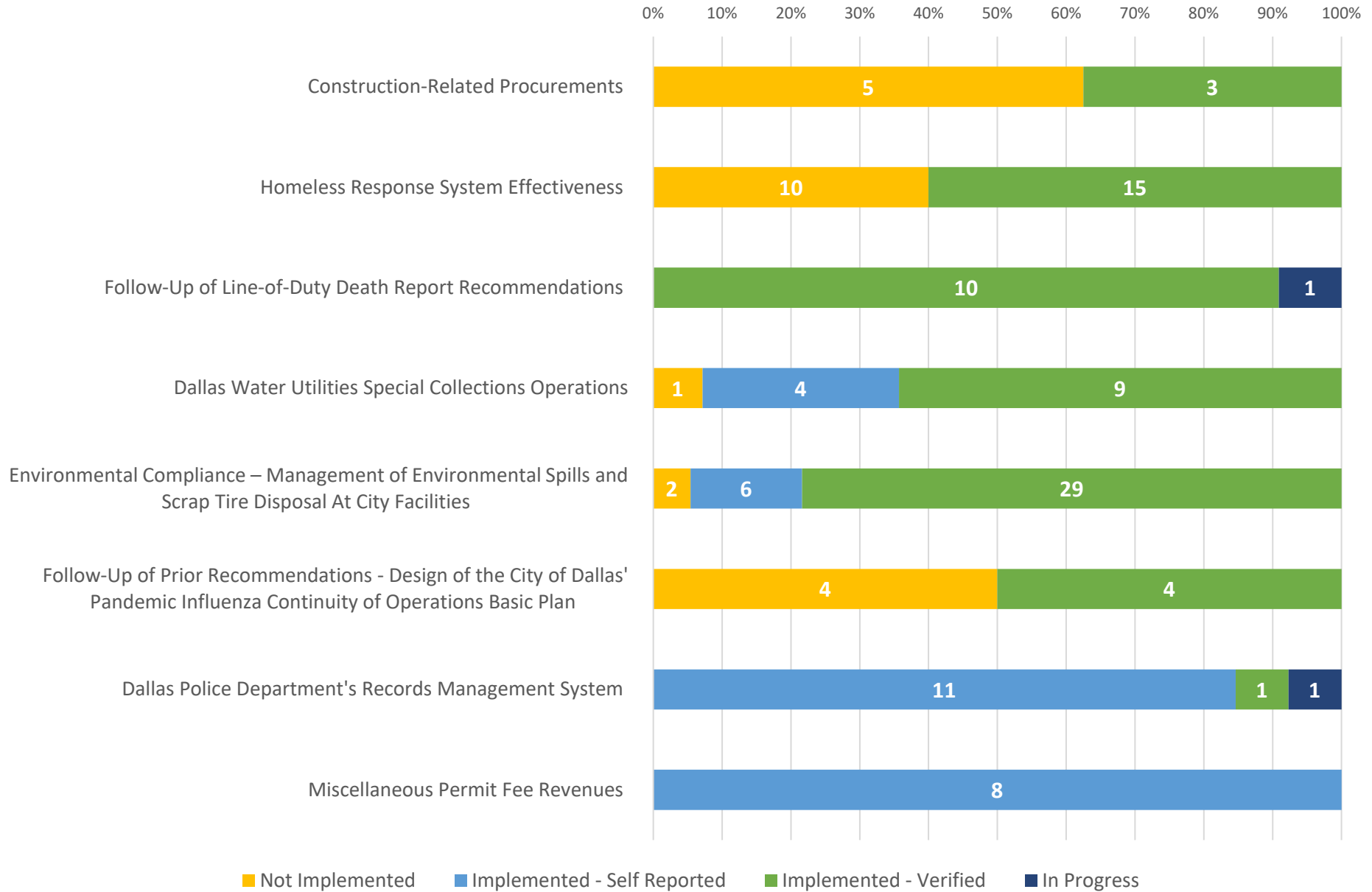
**Office of the City Office of the City Auditor
Accepted Audit Recommendation Implementation Status**

Performance Audit Reports Released Fiscal Year 2017 (5 Plus Years)



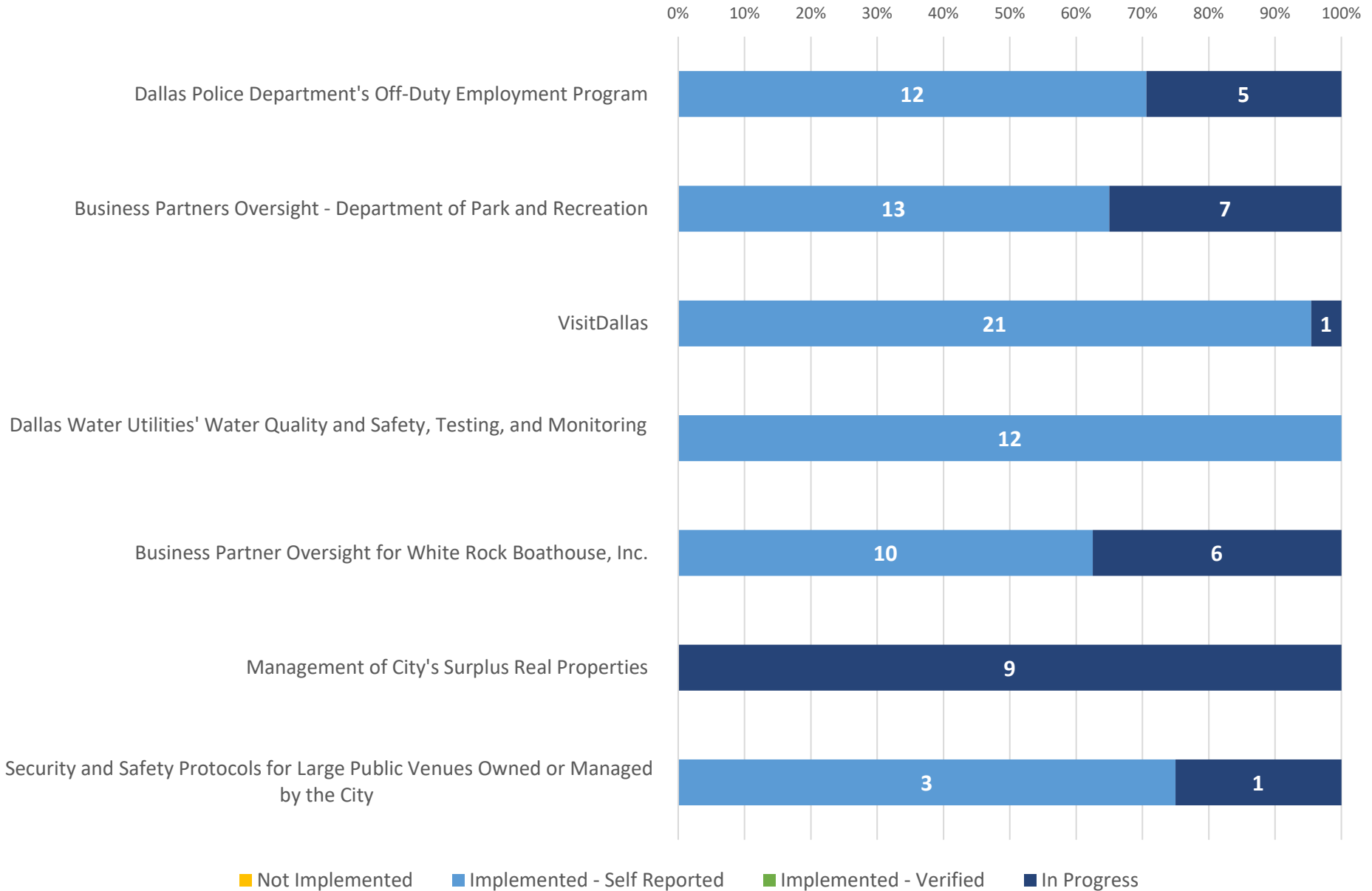
**Office of the City Office of the City Auditor
Accepted Audit Recommendation Implementation Status**

Performance Audit Reports Released Fiscal Year 2018 (4 Plus Years)



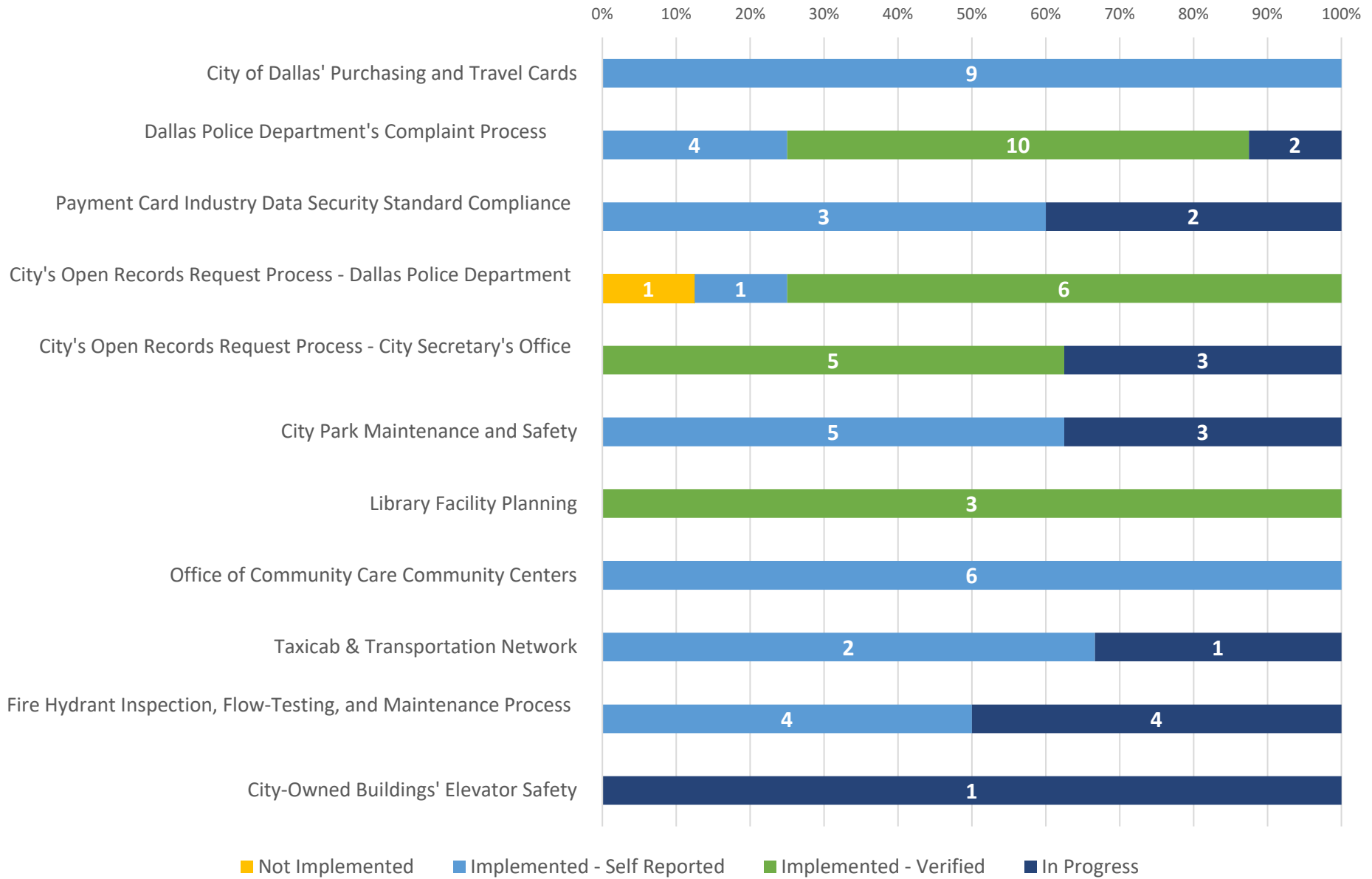
**Office of the City Office of the City Auditor
Accepted Audit Recommendation Implementation Status**

Performance Audit Reports Released Fiscal Year 2019 (3 Plus Years)



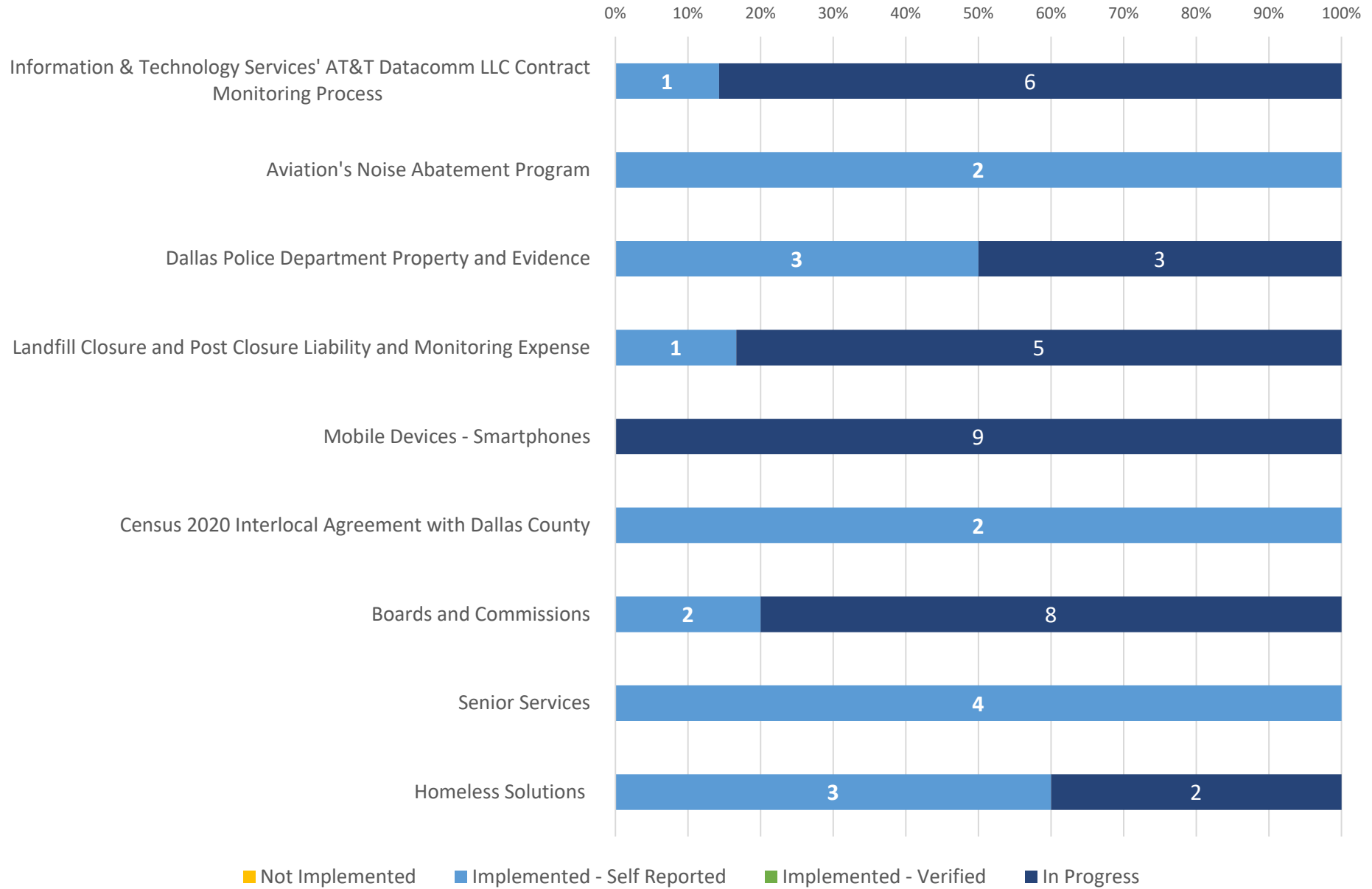
**Office of the City Office of the City Auditor
Accepted Audit Recommendation Implementation Status**

Performance Audit Reports Released Fiscal Year 2020 (2 Plus Years)



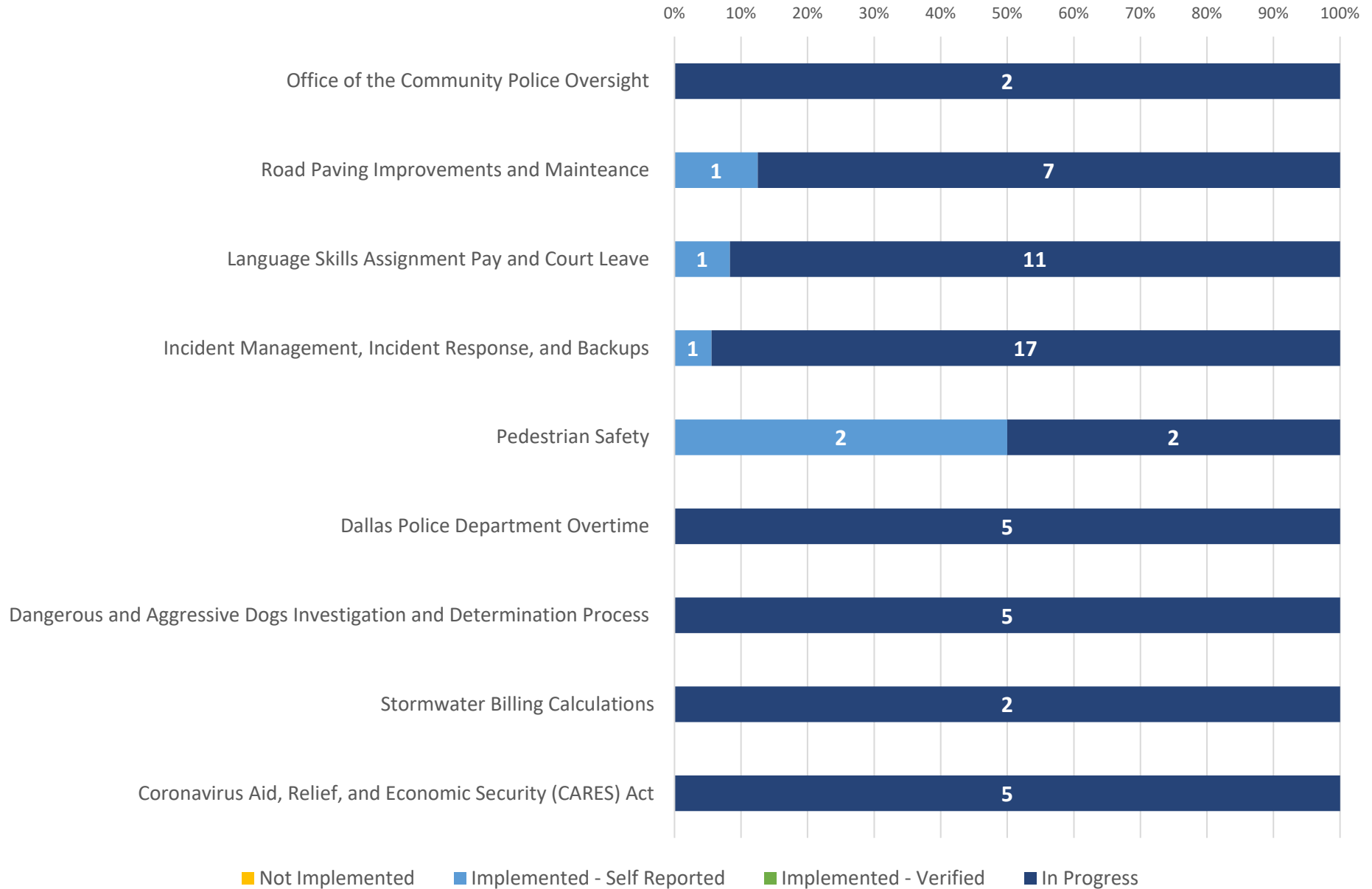
**Office of the City Office of the City Auditor
Accepted Audit Recommendation Implementation Status**

Performance Audit Reports Released Fiscal Year 2021 (1 Plus Years)



**Office of the City Office of the City Auditor
Accepted Audit Recommendation Implementation Status**

Performance Audit Reports Released Fiscal Year 2022 (Current)



Office of the City Auditor

Performance Management Accepted Risks Audit Recommendations for Reports Released between Fiscal Years

2016 and 2022

December 13, 2022
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee



Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2016	Audit of Access Controls for the Courts' Information Systems	12/4/2015	User Profiles	Establish Standard User Profiles
	2016	Audit of Access Controls for the Courts' Information Systems	12/4/2015	Users Access Review	Develop a Mapping Document
	2016	Audit of Access Controls for the Courts' Information Systems	12/4/2015	Users Access Review	Review Activity Logs for Security Risks
	2016	Audit of Department of Dallas Water Utilities' Maintenance of Infrastructure	12/4/2015	Pipeline Replacement Needs	Report Pipeline Target Replacement Rate
	2016	Audit of Department of Dallas Water Utilities' Maintenance of Infrastructure	12/4/2015	Water Pipeline Replacement Performance Measures	Develop Performance Measures - Water Pipeline Replacements
	2016	Audit of Department of Dallas Water Utilities' Maintenance of Infrastructure	12/4/2015	Work Order System	Monitoring Integrated Work Oder System Development
	2016	Audit of Department of Fire Rescue's Fleet Maintenance Management	12/4/2015	Coordination with EBS	Review MS Software User Accounts.
	2016	Audit of Department of Fire Rescue's Fleet Maintenance Management	12/4/2015	Coordination with EBS	Segregation of Fleet and Parts Warehouse Manager Roles
	2016	Audit of Department of Fire Rescue's Fleet Maintenance Management	12/4/2015	Quality Control Procedures	Use of Checklist
	2016	Audit of Department of Fire Rescue's Fleet Maintenance Management	12/4/2015	Obtaining Vehicle Parts	Establish Procurement Method
	2016	Audit of Department of Fire Rescue's Fleet Maintenance Management	12/4/2015	Preventive Maintenance	Reports to Periodically Evaluate When PM Is Due

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2016	Audit of Department of Fire Rescue's Fleet Maintenance Management	12/4/2015	Mechanics Incentives	Compensation Structure
	2016	Audit of Department of Fire Rescue's Fleet Maintenance Management	12/4/2015	Mechanics Incentives	Create Certification Incentives
	2016	Audit of Department of Fire Rescue's Fleet Maintenance Management	12/4/2015	Training	Retain Training Records
	2016	Audit of Building Permits	3/18/2016	Building Permits Processing	Retain Evidence for Processing Time
	2016	Audit of Building Permits	3/18/2016	Building Permits Processing Time	Comply With Texas Local Government Code
	2016	Audit of Building Permits	3/18/2016	Compliance With Security Standards	Use of Security Authorization Request Form
	2016	Audit of Building Permits	3/18/2016	Compliance With Security Standards	User Password Requirements
	2016	Audit of the Department of Housing/Community Services' Contract Monitoring	3/18/2016	Processes Documentation	Monitoring the Projects
RPT	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	Priority 1 Call Cost	Develop Written Procedures
RPT	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	Priority 1 Call Cost	Revise Formula Calculation

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	911 Performance Measures	Communicate Controls Importance
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	911 Performance Measures	Develop Written Procedures
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	911 Performance Measures	Provide Continuity and Training
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	911 Performance Measures	Strengthen Supervisory Review Controls
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	Filing Cases Performance Measures	Develop Written Procedures
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	Filing Cases Performance Measures	Provide Source Documentation
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	Filing Cases Performance Measures	Strengthen Supervisory Review Controls
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	Performance Measure	Clearly Define
	2016	Audit of the Performance Measurement Process for the Dallas Police Department	3/18/2016	Performance Measure	Develop Single Methodology Procedures

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2016	Audit of Fair Park Business Partners Oversight	5/13/2016	(Risk)Operating without a formal contract increases the City's risk for contract noncompliance. Business partners' noncompliance was not identified and actions were not taken to correct noncompliance.	Recommendation IV
	2016	Audit of Fair Park Business Partners Oversight	5/13/2016	(Risk)Without formal contract oversight/monitoring policies and procedures, PKR and OCA cannot ensure that PKR and OCA personnel are performing their duties consistently to reduce the risk of financial loss and contract noncompliance.	Recommendation II
	2016	Audit of Aviation Leasing, Concessions, and Other Activities	6/10/2016	Aviation Management Cannot Ensure Reasonableness of NTTA Toll-tag Parking Revenue	III
	2016	Audit of Aviation Leasing, Concessions, and Other Activities	6/10/2016	The AVI Does Not Have Direct Access to the Parking Revenue Control System	II
	2016	Audit of Aviation Leasing, Concessions, and Other Activities	6/10/2016	The AVI Does Not Have Formal Policies and Procedures for Monitoring Concession Contracts	I
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Daily Health and Safety Inspection Procedures Do Not Ensure Compliance with City Code or that Identified Repairs and Maintenance Issues Are Addressed	IV
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Daily Health and Safety Inspection Procedures Do Not Ensure Compliance with City Code or that Identified Repairs and Maintenance Issues Are Addressed	IV. A
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	A Closed Community Pool Is Not Adequately Monitored to Ensure Compliance with State Standards	XIV
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Daily Inspection Procedures for Aquatic Facilities Are Not Consistently Performed, Documented, or Retained	XI

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Daily Inspection Procedures for Aquatic Facilities Are Not Consistently Performed, Documented, or Retained	XI. A
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Daily Inspection Procedures for Aquatic Facilities Are Not Consistently Performed, Documented, or Retained	XI. B
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Life Expectancy of Pool Drain Covers and Grates Are Not Identified, Documented, and Monitored to Ensure Timely Replacement	XII.
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Life Expectancy of Pool Drain Covers and Grates Are Not Identified, Documented, and Monitored to Ensure Timely Replacement	XII. A
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Life Expectancy of Pool Drain Covers and Grates Are Not Identified, Documented, and Monitored to Ensure Timely Replacement	XII. B
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Lifeguard In-Service Training Is Not Consistently Performed on a Weekly Basis and Training Is Not Properly Documented and Retained	V
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Orientation Documentation for New Lifeguards and Pool Managers Are Not Consistently Completed Properly and Retained	VII
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Pollution Prevention Daily Checklists Are Not Consistently Completed Properly	X
	2016	Audit of the Department of Park and Recreation Internal Controls over Regulatory, Safety, and Maintenance	6/17/2016	Unannounced Lifeguard Performance Audits Are Not Consistently Performed and Documented Properly	III. B

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2016	Audit of Management Services / 311 Customer Service Center	9/16/2016	Formal City-wide Policies and Procedures	I.B
	2016	Audit of Management Services / 311 Customer Service Center	9/16/2016	Improve Training	IV.B
	2016	Audit of Management Services / 311 Customer Service Center	9/16/2016	Late Service Requests Are Properly Addressed	II.B
	2016	Audit of Management Services / 311 Customer Service Center	9/16/2016	Late Service Requests Are Properly Addressed	II.C
	2017	Audit of the Design of Controls over the Dallas Police Department's Police Personnel and Training Services	10/7/2016	Instructor Qualification Standards	II
	2017	Audit of the Design of Controls over the Dallas Police Department's Police Personnel and Training Services	10/7/2016	Recruiting a Diverse Workforce of Highly Qualified Officers	III
	2017	Audit of Dallas Animal Services Operations	12/9/2016	V. City's Dangerous Dog Program Has Limited Effectiveness, in Part Due to State Law Design Also Affecting Most Texas Cities Surveyed	V.c
	2017	Audit of Dallas Animal Services Operations	12/9/2016	VI. Inadequate Policies and Procedures for Oversight of Active Dangerous Dog Cases	VI
	2017	Audit of Dallas Animal Services Operations	12/9/2016	X. Inadequate Documentation of Compliance with the Association of Shelter Veterinarians' Guidelines	X.a
	2017	Audit of Dallas Animal Services Operations	12/9/2016	X. Inadequate Documentation of Compliance with the Association of Shelter Veterinarians' Guidelines	X.b

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2017	Audit of Dallas Animal Services Operations	12/9/2016	XI. Inadequate Policies and Procedures for Training Compliance	XI
	2017	Audit of Dallas Animal Services Operations	12/9/2016	XII. Did Not Consistently Conduct Annual Veterinarian Inspections	XII
	2017	Audit of Dallas Animal Services Operations	12/9/2016	(Risk)Without appropriate policies and procedures in place, there is an increased risk: (1) controlled substances are subject to misuse (sale or diverted for personal use) without detection; and, (2) the DAS could inadvertently use drugs that are less eff	Recommendation VII.2
RPT	2017	Audit of Dallas Animal Services Operations	12/9/2016	(Risk)Surveillance cameras may not be working when needed, theft or misuse can occur undetected, and the video may not be available to review after the fact.	Recommendation VIII.1
RPT	2017	Audit of Dallas Animal Services Operations	12/9/2016	(Risk)Surveillance cameras may not be working when needed, theft or misuse can occur undetected, and the video may not be available to review after the fact.	Recommendation VIII.2
RPT	2017	Audit of Dallas Animal Services Operations	12/9/2016	(Risk)Surveillance cameras may not be working when needed, theft or misuse can occur undetected, and the video may not be available to review after the fact.	Recommendation VIII.5
RPT	2017	Audit of the Design of Internal Controls over the Department of Code Compliance's Neighborhood Code Division	5/12/2017	Control Activities Component	Opportunity 15 (Principle 11)
RPT	2017	Audit of the Design of Internal Controls over the Department of Code Compliance's Neighborhood Code Division	5/12/2017	Control Activities Component	Opportunity 16 (Principle 11)

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
RPT	2017	Audit of the Design of Internal Controls over the Department of Code Compliance's Neighborhood Code Division	5/12/2017	Control Activities Component	Opportunity 17 (Principle 11)
RPT	2017	Audit of the Design of Internal Controls over the Department of Code Compliance's Neighborhood Code Division	5/12/2017	Control Activities Component	Opportunity 18 (Principle 11)
RPT	2017	Audit of the Design of Internal Controls over the Department of Code Compliance's Neighborhood Code Division	5/12/2017	Control Activities Component	Opportunity 19 (Principle 11)
RPT	2017	Audit of Sole Source / Single Bid Procurements	6/2/2017	(Risk)The lack of formal policies and procedures (written, approved, and dated) has resulted in inconsistencies among buyers in both the way they conduct the sole source / single bid procurement process and the associated documentation. In addition, the c	Recommendation II
RPT	2017	Audit of Sole Source / Single Bid Procurements	6/2/2017	(Risk)The lack of formal policies and procedures (written, approved, and dated) has resulted in inconsistencies among buyers in both the way they conduct the sole source / single bid procurement process and the associated documentation. In addition, the c	Recommendation III
RPT	2017	Audit of Sole Source / Single Bid Procurements	6/2/2017	(Risk)The lack of formal policies and procedures (written, approved, and dated) has resulted in inconsistencies among buyers in both the way they conduct the sole source / single bid procurement process and the associated documentation. In addition, the c	Recommendation IV
RPT	2017	Audit of Sole Source / Single Bid Procurements	6/2/2017	(Risk)The lack of formal policies and procedures (written, approved, and dated) has resulted in inconsistencies among buyers in both the way they conduct the sole source / single bid procurement process and the associated documentation. In addition, the c	Recommendation V
	2017	Audit of Courts Information System – Cash Management / Collections Processes	9/29/2017	Certain Cash Management / Collection Procedures and Work Instructions Are Not Followed	VIII. B

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2017	Audit of Courts Information System – Cash Management / Collections Processes	9/29/2017	Duties Are Not Appropriately Segregated for Certain Personnel with Access to Cash	V. A
	2017	Audit of Courts Information System – Cash Management / Collections Processes	9/29/2017	Duties Are Not Appropriately Segregated for Certain Personnel with Access to Cash	IV
	2018	Audit of Construction-Related Procurements	10/20/2017	(Risk)There is an increased risk that the City’s procurement process was not equitable and the most highly qualified firms were not consistently selected.	Recommendation V
	2018	Audit of Construction-Related Procurements	10/20/2017	(Risk)Without adequate documentation, the risk is increased that the City cannot demonstrate professional services procurements are conducted in a uniform and equitable manner.	Recommendation VI
	2018	Audit of Construction-Related Procurements	10/20/2017	(Risk)Without appropriate internal controls, including supporting documentation, the City cannot be assured that construction-related procurements are conducted in a uniform, transparent, and equitable manner and the risk for waste, fraud, or abuse is inc	Recommendation IV.2
	2018	Audit of Construction-Related Procurements	10/20/2017	(Risk)Without appropriate internal controls, including supporting documentation, the City cannot be assured that construction-related procurements are conducted in a uniform, transparent, and equitable manner and the risk for waste, fraud, or abuse is inc	Recommendation IV.3
	2018	Audit of Construction-Related Procurements	10/20/2017	(Risk)Without current formal policies and procedures that are accurate, consistent, and complete, departmental management must rely on employees’ institutional knowledge or customary practices to carry out day-to-day responsibilities. Employees’ knowledg	Recommendation II

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)The Bridge did not meet full compliance with the contract requirement and was not paid timely for services provided in the interim.	Recommendation V.1
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)The risk is increased that: (1) the City and The Bridge are not complying with key contract provisions; (2) services performed by The Bridge are ineffective; (3) The Bridge is not financially viable; and, (4) the Inter-Local Agreement with Dallas Co	Recommendation VII.3
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)The HMIS implementation put the homeless emergency shelters' funding and financial viability at risk. In addition, if the HMIS cannot accommodate complete compliance with HUD's HMIS reporting requirements for multiple grant programs, the City	Recommendation II
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)The City is not able to quickly respond to concerns identified by the people depending on its services and misses out on the opportunity to further improve services.	Recommendation XII
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)The City does not have the ability to fully assess whether it is effectively achieving the key objectives of reducing homelessness and increasing housing placement opportunities.	Recommendation IX
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)These funds cannot be used to reduce homelessness in Dallas.	Recommendation XI
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)Without effective oversight, including sufficient City representation on the MDHA Board of Directors, the City's investments in the homeless response system may not be adequately protected.	Recommendation IV
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)The City's efforts to reduce homelessness and increase housing placements may not be effective and efficient.	Recommendation X.2
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)The City's efforts to reduce homelessness and increase housing placements may not be effective and efficient.	Recommendation X.4

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2018	Audit of Homeless Response System Effectiveness	12/8/2017	(Risk)The City's efforts to reduce homelessness and increase housing placements may not be effective and efficient.	Recommendation X.5
	2018	Audit of Dallas Water Utilities Special Collections Operations	3/23/2018	(Risk)There is an increased security risk that unauthorized individuals could gain access to City buildings with the intent to disrupt operations, obtain information, or cause harm to property	Recommendation II.2
	2018	Audit of Environmental Compliance – Management of Environmental Spills and Scrap Tire Disposal At City Facilities	3/30/2018	(Risk)There was an increased risk that the City could be subject to administrative and civil penalties of up to \$25,000 per day per violation.	Recommendation VIII.3
	2018	Audit of Environmental Compliance – Management of Environmental Spills and Scrap Tire Disposal At City Facilities	3/30/2018	(Risk)The City may not properly identify and mitigate environmental risks and notify TCEQ when reportable environmental incidents occur, thus subjecting the City to potential financial penalties.	Recommendation VI.4
	2018	Audit Follow-Up of Prior Recommendations - Audit of the Design of the City of Dallas' Pandemic Influenza Continuity of Operations Basic Plan (8 new recommendations)	6/15/2018	(Risk)The City may not be able to demonstrate business continuity when faced with disruptions or emergency events that impact Dallas City Hall and/or City related operations.	Recommendation I.3
	2018	Audit Follow-Up of Prior Recommendations - Audit of the Design of the City of Dallas' Pandemic Influenza Continuity of Operations Basic Plan (8 new recommendations)	6/15/2018	(Risk)The City may not be able to demonstrate business continuity when faced with disruptions or emergency events that impact Dallas City Hall and/or City related operations.	Recommendation I.4
	2018	Audit Follow-Up of Prior Recommendations - Audit of the Design of the City of Dallas' Pandemic Influenza Continuity of Operations Basic Plan (8 new recommendations)	6/15/2018	(Risk)The City may not be able to demonstrate business continuity when faced with disruptions or emergency events that impact Dallas City Hall and/or City related operations.	Recommendation I.6

Dallas Office of the City Auditor

Management Accepted Risks Audit Recommendations Recommendations for Reports Released between Fiscal Years 2016 and 2022

Accepts Risk @ Report Issuance	Fiscal Year	Report	Report Issue	Issue	Recommendation
	2018	Audit Follow-Up of Prior Recommendations - Audit of the Design of the City of Dallas' Pandemic Influenza Continuity of Operations Basic Plan (8 new recommendations)	6/15/2018	(Risk)The City may not be able to demonstrate business continuity when faced with disruptions or emergency events that impact Dallas City Hall and/or City related operations.	Recommendation II
RPT	2019	Audit of Business Partner Oversight – Department of Park and Recreation	12/7/2018	Identified Areas of Financial Risk	Recommendation XI
RPT	2019	Audit of Business Partner Oversight – Department of Park and Recreation	12/7/2018	The City Did Not Establish Appropriate Limitations on Dallas Arboretum and Botanical Society, Inc.'s Utility Costs Paid for by the City	Recommendation IV.1
RPT	2019	Audit of Business Partner Oversight – Department of Park and Recreation	12/7/2018	The City Did Not Establish Appropriate Limitations on Dallas Arboretum and Botanical Society, Inc.'s Utility Costs Paid for by the City	Recommendation IV.2
RPT	2019	Audit of Business Partner Oversight – Department of Park and Recreation	12/7/2018	The City Did Not Establish Appropriate Limitations on Dallas Arboretum and Botanical Society, Inc.'s Utility Costs Paid for by the City	Recommendation IV.3
RPT	2019	Audit of VisitDallas	1/4/2019	Assurance of Metrics Reported by VisitDallas Is Inadequate	Recommendation IX
RPT	2019	Audit of VisitDallas	1/4/2019	Booked Citywide Events Do Not Consistently Meet the Definition of a Citywide Event When the Events Occur	Recommendation X
RPT	2019	Audit of VisitDallas	1/4/2019	Oversight and Contract Monitoring of the Dallas Tourism Public Improvement District and VisitDallas by the Office of Economic Development Is Not Adequate	Recommendation VI
RPT	2019	Audit of VisitDallas	1/4/2019	The City of Dallas Remittance Process for the Dallas Tourism Public Improvement District Does Not Adequately Address Interim Adjustments and Excess Assessments	Recommendation VII.1
RPT	2019	Audit of VisitDallas	1/4/2019	The City of Dallas Remittance Process for the Dallas Tourism Public Improvement District Does Not Adequately Address Interim Adjustments and Excess Assessments	Recommendation VII.2

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RPT	2019	Audit of VisitDallas	1/4/2019	The City of Dallas Remittance Process for the Dallas Tourism Public Improvement District Does Not Adequately Address Interim Adjustments and Excess Assessments	Recommendation VII.3
RPT	2019	Audit of VisitDallas	1/4/2019	VisitDallas Compensation As Documented Is Not Consistently Tied to Performance and Results	Recommendation XII
RPT	2019	Audit of VisitDallas	1/4/2019	VisitDallas Compensation As Documented Is Not Consistently Tied to Performance and Results	Recommendation XIII
RPT	2019	Audit of VisitDallas	1/4/2019	VisitDallas Does Not Have Adequate Controls Over Certain Expenses	Recommendation XV
RPT	2019	Audit of the Department of Dallas Water Utilities' Water Quality and Safety, Testing, and Monitoring	3/22/2019	Internal Control Weaknesses Identified	Recommendation II
RPT	2019	Audit of Security and Safety Protocols for Large Public Venues owned of Managed by the City	9/30/2019	A. Security Measures and Protocols	A.1.
RPT	2019	Audit of Security and Safety Protocols for Large Public Venues owned of Managed by the City	9/30/2019	A. Security Measures and Protocols	A.2
RPT	2019	Audit of Security and Safety Protocols for Large Public Venues owned of Managed by the City	9/30/2019	B. Texas Open Carry Act	B.1
RPT	2019	Audit of Security and Safety Protocols for Large Public Venues owned of Managed by the City	9/30/2019	C. Contract Guidelines	C.1
RPT	2020	Audit of City of Dallas' Purchasing and Travel Cards	11/11/2019	I. Credit Exposure	I.1 Credit Exposure

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RPT	2020	Audit of the Dallas Police Department's Complaint Process	11/25/2019	A: Prevent and Detect Unauthorized Access or Deletion of Complaints	A.5: Prevent and Detect Unauthorized Access or Deletion of Complaints
RPT	2020	Audit of the Dallas Police Department's Complaint Process	11/25/2019	D: Comprehensive Guidelines on How to Apply Disciplinary Actions	D.2: Update General Order 500.00 Internal Investigations to include specific guidance on how to apply discipline for sustained multiple violations in one incident.
RPT	2020	Audit of the Dallas Police Department's Complaint Process	11/25/2019	D: Comprehensive Guidelines on How to Apply Disciplinary Actions	D.3: Clarify Undocumented Sick Leave guidelines to clearly define the number of instances of undocumented sick leave allowed before the first violation occurs.
RPT	2020	Audit of the Dallas Police Department's Complaint Process	11/25/2019	D: Comprehensive Guidelines on How to Apply Disciplinary Actions	D.4: Update General Order 500.00, Internal Investigations to clarify when and how to use mitigating and aggravating circumstances in disciplinary decisions.
RPT	2020	Memorandum – Confidential Report: Audit of Payment Card Industry Data Security Compliance	1/27/2020	A: Credit Card Processing Differs From City Policy and Contract Provisions	A.2.
	2020	Audit of the City's Open Records Request Process – Dallas Police Department	2/26/2020	F: DPD - Efficiency	F.1: Determine Request Patterns
RPT	2020	Audit of City Park Maintenance and Safety	3/6/2020	E. Maintenance Management System	E.1 Maintenance Management System
RPT	2020	Audit of Library Facility Planning	3/26/2020	Final Report: Master Plan is Outdated	A.1 Revise or replace the Master Plan to reflect current needs, priorities, and trends
RPT	2020	Audit of Library Facility Planning	3/26/2020	Final Report: Master Plan is Outdated	A.2 Develop and implement a formal procedure to review and revise the Master Plan regularly and when conditions change

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RPT	2020	Audit of the Office of Community Care Community Centers	5/22/2020	Observation B: Martin Luther King, Jr. Community Center Board	B.1 Work with the City Manager, City Attorney's Office and City Council to establish by-laws and procedures
RPT	2020	Audit of the Office of Community Care Community Centers	5/22/2020	Observation E: Use of City Department Funds	E.1 Provide definitive guidance as to the use of department budgets to support other department activities and the selection of the persons that will attend the activities.
RPT	2021	Audit of the Department of Aviation's Noise Abatement Program	3/2/2021	Observation A: Noise Level Monitoring	A.1: A Plan of Action Aimed at Reversing, Slowing Down, or Holding Steady...
RPT	2021	Audit of the Department of Aviation's Noise Abatement Program	3/2/2021	Observation B: Program Management	B.3: Performance Measures Specifying the Participation Percentage
RPT	2021	Audit of Police Property and Evidence	3/11/2021	A: Dallas Police Department Property Unit – Disposition Process	A.2-Dallas Police Department Property Unit – Disposition Process
RPT	2021	Audit of Mobile Devices - Smartphones	5/14/2021	A: Smartphone Design, Enforcement, and Configuration	A.4 Smartphone Design, Enforcement, and Configuration
RPT	2021	Audit of Mobile Devices - Smartphones	5/14/2021	A: Smartphone Design, Enforcement, and Configuration	A.6 Smartphone Design, Enforcement, and Configuration
RPT	2021	Audit of Mobile Devices - Smartphones	5/14/2021	B: Lifecycle Management	B.2 Lifecycle Management
RPT	2021	Audit of Mobile Devices - Smartphones	5/14/2021	B: Lifecycle Management	B.3 Lifecycle Management
RPT	2021	Audit of Mobile Devices - Smartphones	5/14/2021	C: User Management	C.2 User Management

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RPT	2021	Audit of Boards and Commissions (Revised 1/26/2022)	8/4/2021	E-Annual Reports	E.1-Annual Reports
RPT	2021	Audit of Boards and Commissions (Revised 1/26/2022)	8/4/2021	F-Meeting Documentation	F.2-Meeting Documentation
RPT	2021	Audit of Boards and Commissions (Revised 1/26/2022)	8/4/2021	H-Vacancies	H.3-Vacancies
RPT	2021	Audit of Boards and Commissions (Revised 1/26/2022)	8/4/2021	I-Compliance Requirements	I.1-Compliance Requirements
RPT	2021	Audit of Senior Services	9/1/2021	B: Program Effectiveness	B.2 Program Effectiveness
RPT	2022	Audit of Road Paving Improvements and Maintenance	2/11/2022	A: Road Pavement Project Management	A.3: Road Pavement Project Management
RPT	2022	Audit of Road Paving Improvements and Maintenance	2/11/2022	A: Road Pavement Project Management	A.4: Road Pavement Project Management
RPT	2022	Audit of Road Paving Improvements and Maintenance	2/11/2022	C: Project Cost Overages	C.1: Project Cost Overages
RPT	2022	Audit of Road Paving Improvements and Maintenance	2/11/2022	C: Project Cost Overages	C.2: Project Cost Overages
RPT	2022	Audit of Road Paving Improvements and Maintenance	2/11/2022	D: Project Tracking and Document Organization	D.1: Project Tracking and Document Organization
RPT	2022	Audit of Road Paving Improvements and Maintenance	2/11/2022	D: Project Tracking and Document Organization	D.2: Project Tracking and Document Organization

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RPT	2022	Audit of Road Paving Improvements and Maintenance	2/11/2022	D: Project Tracking and Document Organization	D.3: Project Tracking and Document Organization
RPT	2022	Audit of Road Paving Improvements and Maintenance	2/11/2022	E: Solicitation Requirements	E.1: Solicitation Requirements
RPT	2022	Audit of Language Skills Assignment Pay and Court Leave	2/25/2022	A-Purpose and Value Clarification	A-3 Establish SMART measures
RPT	2022	Audit of Language Skills Assignment Pay and Court Leave	2/25/2022	D-Court Leave	D-1 Develop procedures to augment Personnel Rules
RPT	2022	Audit of Pedestrian Safety	5/23/2022	A: Pedestrian Safety Goals, Performance Measures, and Written Procedures	A.4: Align departmental procedures to prioritize pedestrian traffic over other modes of transportation as recommended by the Federal Highway Administration's How to Develop a Pedestrian and
RPT	2022	Audit of Pedestrian Safety	5/23/2022	C: Maintenance Schedules	C.1: Align maintenance schedules for pedestrian safety countermeasures with the Federal Highway Administration's Guide for Maintaining Pedestrian Facilities for Enhanced Safety and the
RPT	2022	Audit of Dallas Police Department Overtime	8/9/2022	Observation A: Recording of Overtime Information	A1. Implement a reliable centralized overtime record keeping system