

Memorandum



CITY OF DALLAS
(Report No. A14-007)

DATE: February 28, 2014

TO: Honorable Mayor and Members of the City Council

SUBJECT: Special Audit of the Accounts of Former City Attorney, Thomas P. Perkins Jr.¹

The Office of the City Auditor (Office) completed the *Special Audit of the Accounts of the Former City Attorney, Thomas P. Perkins, Jr.* (Special Audit) and determined the accounts of the former City Attorney were in order. The former City Attorney, who resigned on September 3, 2013, 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 Attorney were substantiated.

The Office issued a Management Letter regarding certain issues noted during the Special Audit that were related to compliance with two Administrative Directives. Although no formal response to these issues was requested of management, the Office will follow-up on these issues during subsequent audits to determine whether corrective actions were taken.

We appreciate the cooperation we received from City management and staff and the City Attorney's 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 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

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 2014 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 Attorney, removed the former City Attorney as an authorized agent of the City, and ensured the former City Attorney did not have any outstanding debts owed to the City; however, certain other matters, procedures, and transactions outside the period may be 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 Attorney, were returned; (2) the former City Attorney's information technology system access was revoked; and, (3) final payment to the former City Attorney was accurate and that no debts were owed.

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