

# Memorandum



CITY OF DALLAS  
(Report No. A11-009)

DATE: June 10, 2011

TO: Honorable Mayor and Members of the City Council

SUBJECT: Special Audit of the Accounts of Mr. Thomas C. Leppert, Former Mayor

The Office of the City Auditor (Office) completed the *Special Audit of the Accounts of Mr. Thomas C. Leppert, Former Mayor* (Special Audit) and determined that the former Mayor's accounts were in order. The former Mayor, who resigned on February 25, 2011, was timely removed from access to City systems and does not owe any debt to the City. All City items assigned to the former Mayor were substantiated.

The Office issued a Management Letter that included processing control issues noted during the Special Audit. These or similar processing control issues were also reported in *An Audit of Reduction in Force Employee Processing Controls* (Report Number A10-013, issued June 25, 2010). Although no formal response to these issues was requested of management, the Office will follow-up on these issues during subsequent Special Audits to determine whether corrective actions were taken.

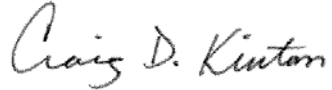
The objectives of our audit were to ensure that the City had properly controlled and accounted for any City assets assigned to the former Mayor, removed the former Mayor as an authorized agent for the City, and ensured that he did not have any outstanding debts owed to the City. To achieve our objectives, we verified; (1) that items identified on the City's Termination Check List as assigned to the former Mayor were returned; (2) the former Mayor's information technology system access was revoked; (3) the former Mayor's position on boards, commissions, and other organizations were properly updated; and, (4) final payments to the former Mayor were accurate and that no debts were owed.

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 2011 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.

If you have any questions or need additional information, please contact me at 214-670-3222 or Carol Smith, Assistant City Auditor, at 214-670-4517.

Sincerely,



Craig D. Kinton  
City Auditor

C: Mary K. Suhm, City Manager  
Thomas P. Perkins Jr., City Attorney  
Deborah Watkins, City Secretary  
Jeanne Chipperfield, Chief Financial Officer  
Edward Scott, City Controller  
Molly McCall, Interim Director – Department of Human Resources  
Worris Levine Jr., Director – Department of Communication and Information Services  
Errick Thompson, Director – Department of Equipment and Building Services  
Mike Frosch, Interim Director – Department of Business Development and Procurement Services