

Memorandum



CITY OF DALLAS

DATE: January 28, 2005

TO: Honorable Mayor and Members of the City Council

SUBJECT: Review of the accounts and transactions of former City Manager, Teodoro J. Benavides.

We have conducted a special audit of the accounts and transactions of the former City Manager, Teodoro Benavides. This audit is required by Chapter IX, Section 3, of the Dallas City Charter.

The City Manager's Office is responsible for enhancing the quality of life for all the citizens of Dallas by delivering services in the most efficient and cost-effective manner.

The City Manager, who is appointed by the City Council, is the chief administrator and executive officer of the City of Dallas. The City Manager is responsible for implementing Council policy, preparing a recommended budget, overseeing City personnel, directing and coordinating City operation/programs, enforcing municipal laws and ordinances, establishing and maintaining effective communication with other governmental entities, and recommending improvements in operations.

We examined selected accounts and transactions of the City Manager for the 2004 Calendar Year. This examination was conducted in accordance with generally accepted *Government Auditing Standards* and accordingly included such auditing procedures as we considered necessary in the circumstances.

The objectives of our audit were to ensure that:

- The accounts of the former City officer were reviewed and City assets are controlled and accounted for properly.
- All transactions between the City and other entities approved by the former City officer were controlled and accounted for properly.
- The former City officer was removed as an authorized agent of the City of Dallas.
- The former City Manager was not in debt to the City.

To achieve our audit objectives we reviewed:

- Payments to the City Manager;
- Return of City equipment issued to the City Manager;
- Removal of the City Manager's authorized access to City records, files and facilities; and
- Removal of the City Manager as an authorized agent for City of Dallas' payments, agreements, and contracts.

In addition, we requested that the Acting City Manager review the email account of the former City Manager.

In our opinion:

- The accounts of Teodoro Benavides, former City Manager, are in order, and City assets are controlled and accounted for properly.
- All transactions between the City and other entities approved by the former City officer were controlled and accounted for properly.
- The former City officer was removed as an authorized agent of the City of Dallas.
- The former City Manager is not in debt to the City.
- The email account of the former City Manager has been deleted and closed.

Paul T. Garner

Paul T. Garner
Assistant City Auditor

c: Mary Suhm, Acting City Manager