

Memorandum



CITY OF DALLAS

Report #385

DATE: June 6, 2003

TO: Honorable Mayor and Members of the City Council

SUBJECT: Follow-up report on the January 5, 2001, *Performance Audit of The City of Dallas Budget Process; Budget Year Ending September 30, 2000, Report #300*

We conducted this follow-up under the authority of City Council Resolution No. 920779 and according to applicable government auditing standards.

Our objective was to determine whether the Office of Financial Services had implemented our recommendations or taken other acceptable actions to remedy the control weaknesses identified in the original audit.

The audit contained six findings with nine distinct recommendations. Management implemented five of the recommendations, and partially implemented four. Those four have been only partially implemented mainly because of limited upgrades in technology and staff cutbacks in the Budget Unit over the past two years.

We commend management for its cooperation and implementation of the recommendations.

Thomas M. Taylor

Thomas M. Taylor, CPA
City Auditor

c: Teodoro J. Benavides, City Manager
David K. Cook, Director of the Office of Financial Services