

Memorandum



CITY OF DALLAS

Report #394

DATE: September 5, 2003

TO: Honorable Mayor and Members of the City Council

SUBJECT: Follow up report of the December 14, 2001, *Performance Audit of the Dallas Police Department's Property Storage Unit*, Report #345

We conducted this follow-up audit under the authority of Chapter IX of the City Charter and according to applicable government auditing standards. We included tests of records and reviews of program guidelines and procedures that we considered necessary in the circumstances.

Our objective was to determine whether Management had implemented the audit's recommendations or taken other acceptable actions to remedy the control weaknesses identified in the original audit report.

The original report contained eleven findings, including twenty-three distinct recommendations. Management has implemented seventeen of the recommendations and partially implemented six. The reasons for the partial implementations are a lack of funding for certain items, the FBI fake drug investigation (which has the entire drug inventory on hold), and inventory software integration problems that have yet to be resolved.

We appreciate management's cooperation in this follow-up.

Thomas M. Taylor

Thomas M. Taylor, CPA
City Auditor

c: Teodoro J. Benavides, City Manager
Randy R. Hampton, Interim Chief of Police
Thomas A. Ward, Assistant Chief of Police