

Memorandum



CITY OF DALLAS

DATE: May 19, 2006

TO: Honorable Mayor and Members of the City Council

SUBJECT: Special Audit of the Accounts and Transactions of the Former City Secretary,
Shirley Acy

We have performed a special audit of the accounts and transactions of the former City Secretary, Shirley Acy. The objectives of our audit were to ensure the former City Secretary has properly controlled and accounted for City assets, has been removed as an authorized agent for the City, and does not have any outstanding debts with the City.

The City Secretary is appointed by the City Council and is responsible for attending all City Council meetings and keeping accurate records of all actions taken by the City Council. In addition, the City Secretary attests contracts and other legal documents, administers oaths, and oversees a records management program that provides for the identification, maintenance, retention, security, electronic storage, microfilming, disposition, and preservation of city records. Shirley Acy was appointed as the City Secretary effective September 9, 1998, and retired effective March 14, 2006.

The objectives of our audit were to ensure the former City Secretary has properly controlled and accounted for City assets, has been removed as an authorized agent for the City, and does not have any outstanding debts with the City. We performed our audit in accordance with generally accepted government auditing standards and included tests of the records and other audit procedures that we considered necessary in the circumstances. Our audit covered September 9, 1998, through March 14, 2006, although we examined certain events and transactions occurring before and after that period.

To achieve our audit objectives we interviewed various City employees, reviewed applicable City Ordinances and Resolutions, analyzed payroll information and other records to ensure property and equipment were returned to the City, and had Special Collections check for any outstanding debts owed to the City.

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As a result of our audit tests, we conclude the former City Secretary:

- properly controlled and accounted for City assets,
- has been removed as an authorized agent for the City, and
- does not have any debts owed to the City.

In our opinion, the accounts of Shirley Acy, former City Secretary are in order.

We appreciate the cooperation shown by staff during our audit.

Paul T. Garner

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Assistant City Auditor

c: Mary Suhm, City Manager