

# Memorandum



CITY OF DALLAS

Report #397

DATE: September 26, 2003

TO: Honorable Mayor and Members of the City Council

SUBJECT: Follow-up report of the May 24, 2002, *Audit of Grant Identification, Solicitation, and Application Procedures*--Report #360

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 one finding, with one recommendation. Management has revised AD 2-19 to clarify the responsibilities of Intergovernmental Services and the Office of Financial Services (OFS) in monitoring grants. However, they have not yet forwarded the AD to OFS for final approval and publication. Therefore, the recommendation is partially implemented.

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

*Thomas M. Taylor*

Thomas M. Taylor, CPA  
City Auditor

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