

Memorandum



CITY OF DALLAS

Report #384

DATE: June 6, 2003

TO: Honorable Mayor and Members of the City Council

SUBJECT: Follow-up report of the May 18, 2001, *Performance Audit of the Department of Library Services, Report #295*

We conducted this follow-up audit under the authority of City Council Resolution No. 920779 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 our recommendations or taken other acceptable actions to remedy the control weaknesses identified in the original audit report.

The original report contained seven findings, including twenty-one distinct recommendations. Later, findings and four recommendations were presented orally. From the audit report, management has implemented thirteen of the recommendations, partially implemented six, and not implemented two. Lack of funding is the primary reason why eight of the recommendations are not fully implemented. These recommendations involve purchasing technologies that can facilitate greater security and better tracking of late returns, hiring an independent appraiser to value the fine books, and hiring additional personnel so that duties can be more segregated in the fine books area. The four recommendations presented orally were implemented.

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
Ramiro S. Salazar, Director of Library Services