

Office of the City Auditor

FISCAL YEAR 2021 – QUARTER 2 UPDATE: JANUARY 1 – MARCH 31, 2021

Page 1

REPORTS ISSUED

During Quarter 2 the Office of the City Auditor released the following six reports (click on the hyperlinks below for the full report):

- [Audit of the TexasCityServices, LLC Contract](#)
- [Audit of Department of Information and Technology Services' AT&T Datacomm LLC Contract Monitoring Process](#)
- [Audit of the Department of Aviation's Noise Abatement Program](#)
- [Audit of the Coronavirus Aid, Relief, and Economic Security \(CARES\) Act – Interim Report 01](#)
- [Audit of Police Property and Evidence](#)
- [Audit of Landfill Closure and Post Closure Liability and Monitoring Expense](#)

MANAGEMENT AGREEMENT

One of the performance measures for the Office of the City Auditor is to add value by achieving over 90 percent agreement to audit recommendations.

In Quarter 2, the Office of the City Auditor achieved agreement to 88 percent of audit recommendations (see [Exhibit 2](#) on page 2).

PROJECTS IN PROGRESS

19 Projects are in progress. Audits already released or on the horizon for release in Quarter 3 of Fiscal Year 2021 include:

- [Audit of Fuel Services Planning, Procurement, Deployment, and Delivery](#)
- [Audit of Mobile Devices - Smartphones](#)
- [Audit of Census 2020 Interlocal Agreement with Dallas County](#)
- [Audit of City Boards and Commissions](#)
- [Audit of the Interlocal Agreement for Public Health Services](#)

INVESTIGATIVE SERVICES

Exhibit 1:

Fraud, Waste, and Abuse Speak Up Line Alerts			
Quarter	Received	Closed	Outstanding
1	25	25	35
2	39	28	43
Total:	64	53	43*

In Quarter 2 Investigative Services closed 28 complaints. Of those closed, one was substantiated.

*Not all previously outstanding cases remain outstanding. 43 total cases were outstanding as of March 31, 2021.

6

Reports Issued

88%

Management Agreement to Recommendations

19

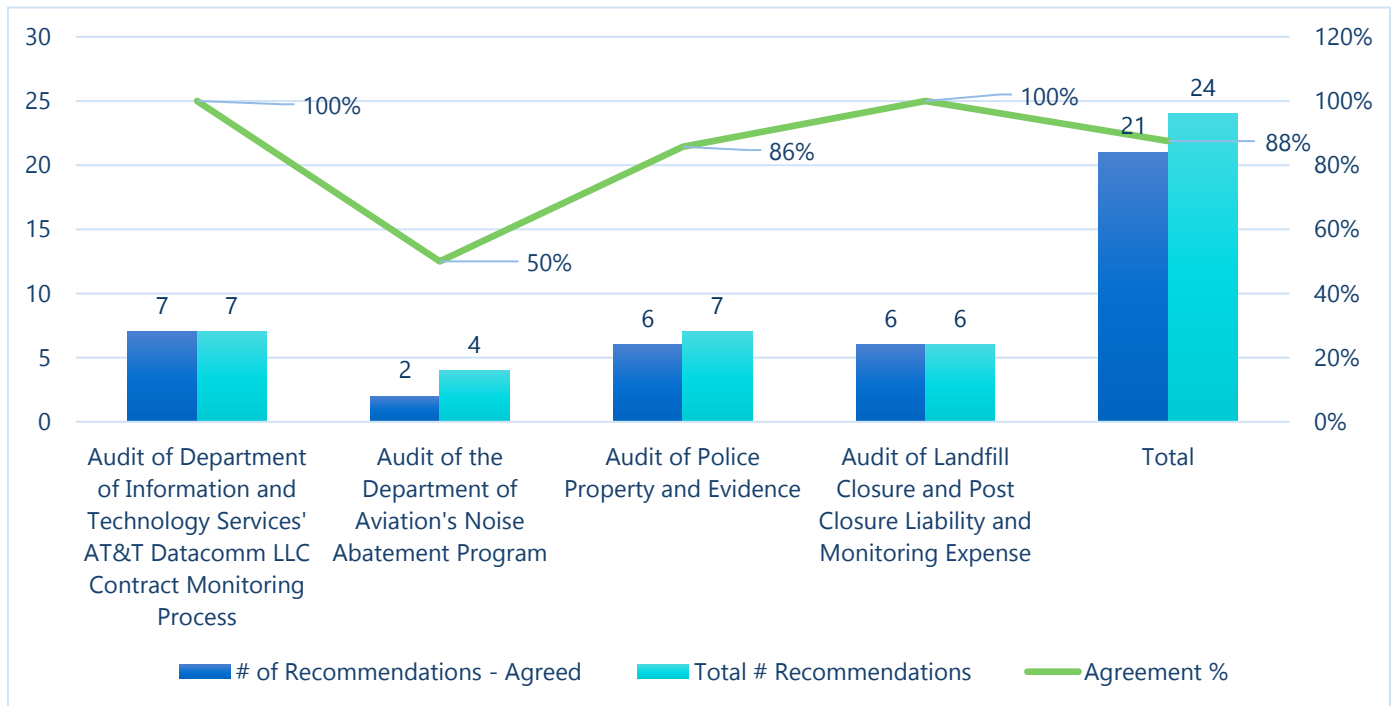
Projects In Progress

Office of the City Auditor

FISCAL YEAR 2021 – QUARTER 2 UPDATE: JANUARY 1 – MARCH 31, 2021

MANAGEMENT AGREEMENT

Exhibit 2:



Note: Two of six reports were not included in Exhibit 2 as there were no recommendations associated with these reports:

- [Audit of the TexasCityServices, LLC Contract](#)
- [Audit of the Coronavirus Aid, Relief, and Economic Security \(CARES\) Act – Interim Report 01](#)

6

Reports Issued

88%

Management Agreement
to Recommendations

19








Projects In Progress

APPENDIX A: PROJECTS OVERVIEW

Exhibit 3 provides an overview of management's agreement to recommendations for reports released to date, and Exhibit 4 shows the current project status for pending and upcoming audit engagements.

Exhibit 3:

City Management's Agreement to Implement Audit Recommendations

Quarter Issued	#	Audit Plan Year October 2020 to September 2021	Release Date	No. Recommendations	No. Management Agreed to Implement	Agreement %
1	1	 Audit of the Dallas County Motor Vehicle Child Safety Fee	October 26, 2020	0	N/A	N/A
2	2	 Audit of the TexasCityServices, LLC Contract	January 15, 2021	0	N/A	N/A
2	3	 Audit of Department of Information and Technology Services' AT&T Datacomm LLC Contract Monitoring Process	February 4, 2021	7	7	100
2	4	 Audit of the Department of Aviation's Noise Abatement Program	March 2, 2021	4	2	50
2	5	 Audit of the Coronavirus Aid, Relief, and Economic Security (CARES) Act – Interim Report 01	March 4, 2021	0	N/A	N/A
2	6	 Audit of Police Property and Evidence	March 11, 2021	7	6	86
2	7	 Audit of Landfill Closure and Post Closure Liability and Monitoring Expense	March 17, 2021	6	6	100


Quarter Issued	#	Audit Plan Year October 2020 to September 2021	Release Date	No. Recommendations	No. Management Agreed to Implement	Agreement %
3	8	 Audit of Fuel Services Planning, Procurement, Deployment, and Delivery	April 16, 2021	0	N/A	N/A
Running Total (Q1-Q3):				24	21	88

Exhibit 4:

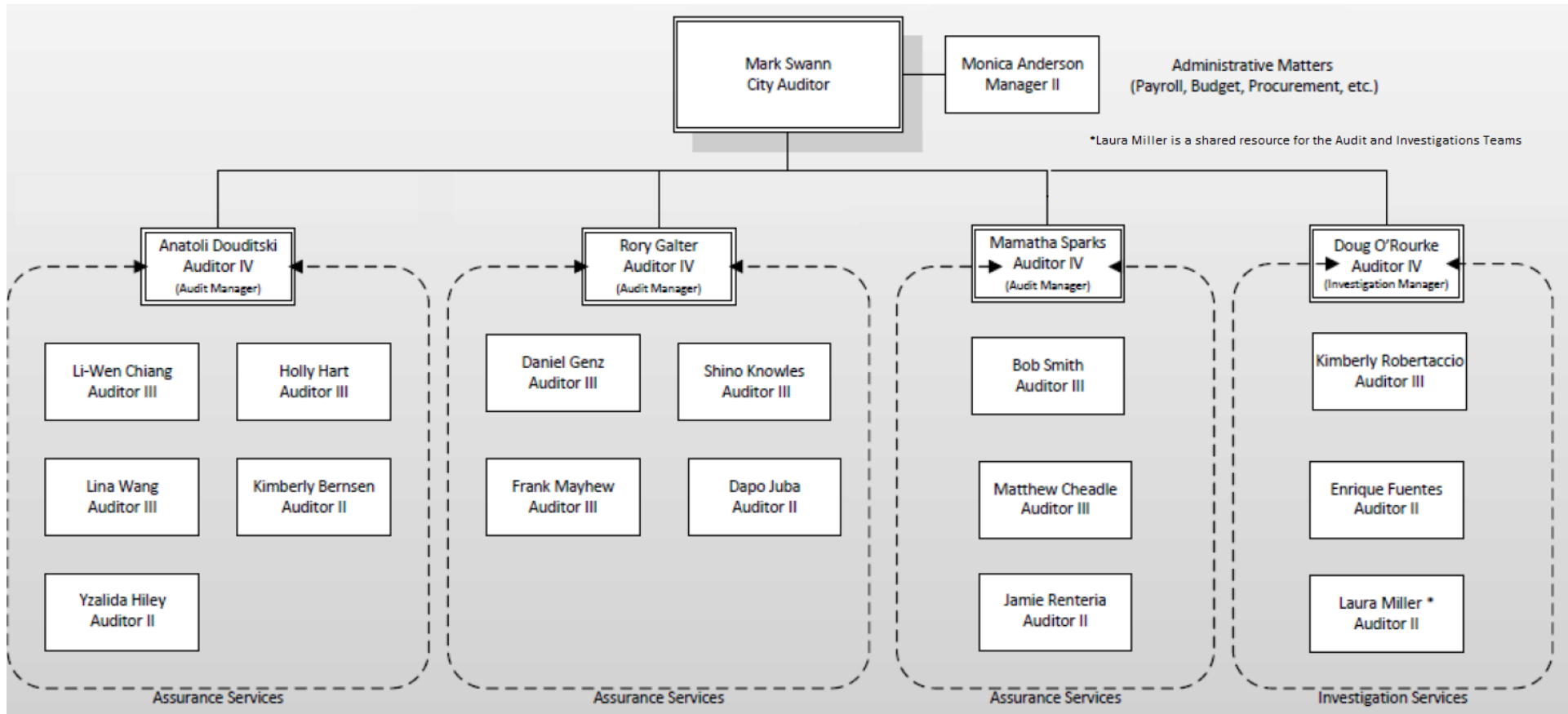
Audit Reporting Updates

#	Audit Plan Year October 2020 to September 2021	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
Engagements In Progress							
1	Department of Dallas Water Utilities – Stormwater Billing Calculations		✓				
2	Mayor and City Council Office – City Advisory Boards and Commissions			✓	Apr-21		
3	City Controller's Office – Investment Pool Management		✓				
4	Office of Community Care – Senior Services		✓				
5	Department of Public Works – Road Paving		✓				

#	Audit Plan Year October 2020 to September 2021	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
Engagements In Progress							
6	Department of Transportation – Traffic Controls and Maintenance		✓				
7	Department of Information and Technology Services – Mobile Devices			✓	Mar-21	Apr-21	
8	Office of Emergency Management – Memorandum of Understanding with Dallas County Health Agency			✓	Apr-21		
9	Franchise Fees Reviews (Ongoing)		✓				
10	Sales and Use Tax Compliance Review (Ongoing)		✓				
11	City Attorney's Office – Community Courts		✓				
12	Multiple Departments - Coronavirus Aid, Relief and Economic Security (CARES Act; Ongoing)		✓				
13	Department of Strategic Partnerships and Government Affairs - Census 2020 Interlocal Agreement with Dallas County			✓	Apr-21		
14	Office of Community Police Oversight (Mayor and City Council Request)		✓				
15	Dallas Police Department – Police Overtime (Mayor and City Council Request)		✓				
16	Department of Housing & Neighborhood Revitalization – Home Buying and Preservation Assistance		✓				

#	Audit Plan Year October 2020 to September 2021	Planning	Field-work	Report	Report Phase		
					Draft	City Official	Final
Engagements In Progress							
17	Office of Homeless Solutions – Homeless Solutions-Rapid Rehousing		✓				
18	Multiple Departments – Agreed-Upon Procedures for Department of Water Utilities Construction Project Procurement – Elm Fork Water Treatment Plant Filter Complex Project		✓				
19	Department of Human Resources – Language Incentive and Court Leave Pay		✓				

APPENDIX B: OFFICE OF THE CITY AUDITOR ORGANIZATION CHART



APPENDIX C: DEPARTMENT GOALS UPDATE

MISSION

We collaborate with elected officials and employees to elevate public trust in government by providing objective assurance, investigation, and advisory services.

FISCAL YEAR 2021 GOALS

PERFORMANCE MEASURE	GOAL	ACTUAL (As of April 27, 2021)
Publish 19 audit/attestation reports.	19 reports	8 Reports (1 report pending City Manager Response).
Report recommendations accepted.	90 percent	88 percent - 21 of 24 recommendations accepted.
Staff with professional certifications (CIA, CPA, CISA, or CFE).	80 percent	79 percent
Focus on mission with available time.	82 percent	80 percent
ADDITIONAL GOALS		
Percentage of initial response for Fraud, Waste, and Abuse alerts within three workdays.	95 percent	100 percent
Migrate City Auditor's computer servers to Information Technology Services support.	2nd Quarter	TeamMate migration completed; personal drives migrated to OneDrive; migration of Office share drives completed.
Upgrade TeamMate AM Software to TeamMate + Audit.	3rd Quarter	Administrative Action approved January 2021; Project cancelled.
Subject Matter Expert development.	3 SMEs	In-progress.
Update City Auditor's Responsibilities and Administrative Procedures.	2nd Quarter	Completed February 24, 2021.
Percent of audit report recommendations implemented within 18 Months of report issue date.	60 Percent	Not applicable. Follow-up audits not started.
Identify other entities (external auditors, grant reviewers, federal and state auditors, etc.) providing assurance service coverage and consolidate their reports on the Office of the City Auditor website.	4th Quarter	Not started.