

# Office of the City Auditor

Fiscal Year 2022 Auditor Briefing Update



January 24, 2022  
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee



# Reports Issued to Date – December 2021

## Audit of the TexasCityServices, LLC Contract

### **Objective and Scope:**

The audit objective was to determine whether the fees associated with TexasCityServices, LLC's identification of incorrectly remitted sales/use tax for Fiscal Year 2021 are accurate and supported by the Texas State Comptroller of Public Accounts. The scope of our audit included TexasCityServices, LLC's Fiscal Year 2021 invoices.

### **What We Found:**

For the Fiscal Year 2021 service periods, the Office of the City Auditor verified \$1,144,897 in sales/use tax receipts collections that TexasCityServices, LLC identified as owed to the City of Dallas from businesses operating in the City.

The Office of the City Auditor verified that \$274,775 of contingent fees from TexasCityServices, LLC invoices received were accurate.

Over the life of the contract, TexasCityServices, LLC identified \$10.5 million owed to the City of Dallas from businesses operating in the City. The fee for their services was \$2,257,261.

### **What We Recommend**

No recommendations are associated with this report.

# Reports Issued to Date – December 2021

## Audit of the Office of Community Police Oversight

### **Objectives and Scope:**

The objective of this audit was to evaluate the financial, operational, and program performance of the Office of Community Police Oversight.

The scope of the audit was from inception of the Office of Community Police Oversight through February 28, 2021.

### **What We Found:**

The Office of Community Police Oversight has primarily focused on its Community Police Oversight Board support duties. As a result, establishing the office is ongoing and needs to be finalized.

### **What We Recommend**

- Finalize and execute policies and procedures covering all operational and administrative areas.
- Ensure the monthly complaints and inquiries report lists all complaints and inquiries.

# Follow-Up on Prior Briefing

## Audit of the Office of Homeless Solutions (Part 1 of 2)

### Objectives and Scope:

The objectives of this audit were to determine if:

- (1) the Office of Homeless Solutions Rapid ReHousing Program aligns with governance requirements and meets the City's objectives for the program.
- (2) the Coronavirus Aid, Relief, and Economic Security (CARES) Act federal funding has been used appropriately.
- (3) the internal controls for the review and payment of hotel invoices were effective. The scope of the audit was the office's operations from March 1, 2020, through February 28, 2021.

This report was re-issued to include the third objective related to internal controls.

### What We Found:

The Office of Homeless Solutions Rapid ReHousing Program and CARES Act spending generally met requirements and have opportunities to improve.

The Rapid ReHousing Program did not have policies and procedures, and its process for requiring background checks was not effective or fully documented.

Revised audit report information are highlighted in light blue.

(see next page)

# Follow-Up on Prior Briefing

## Audit of the Office of Homeless Solutions (Part 2 of 2)

### What We Found: (continued...)

In addition, the Office of Homeless Solutions had internal controls in place related to the review and approval of invoices. However, the application of those internal controls did not produce consistent documentation and contract language for hotel room use.

### What We Recommend

We recommend City management:

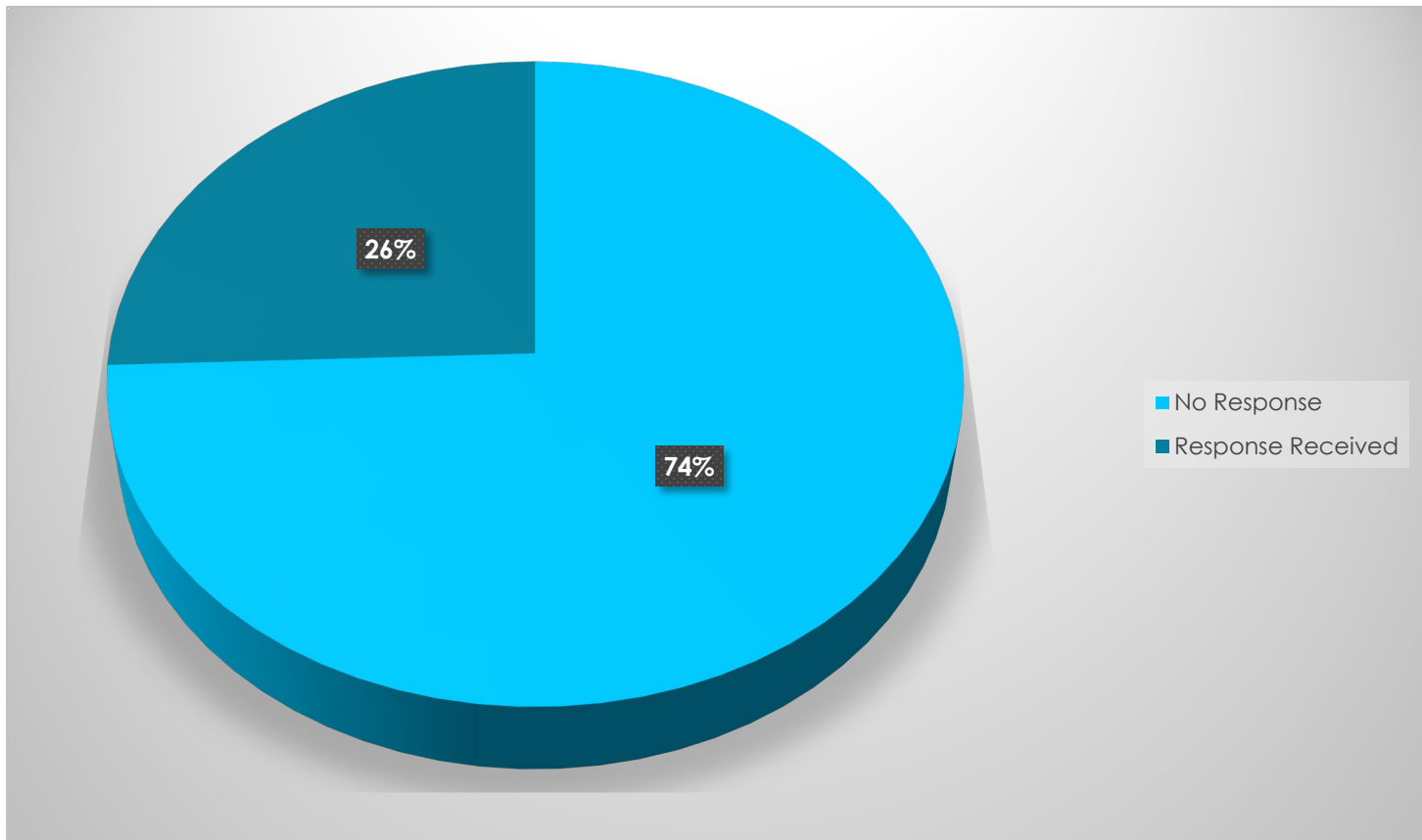
- Require documentation of background checks for Rapid ReHousing Program participants.
- Develop and implement policies and procedures for the Rapid ReHousing Program.
- Pursue resolution of payments for unused hotel rooms, which may include requesting reimbursement.
- Develop consistent documentation and contract language for hotel room use.

Revised audit report information are highlighted in light blue.

# Follow-Up on Prior Briefing

## City Boards and Commissions Satisfaction Survey

Overall Response Rate – 133 out of 520 Members or 26 Percent

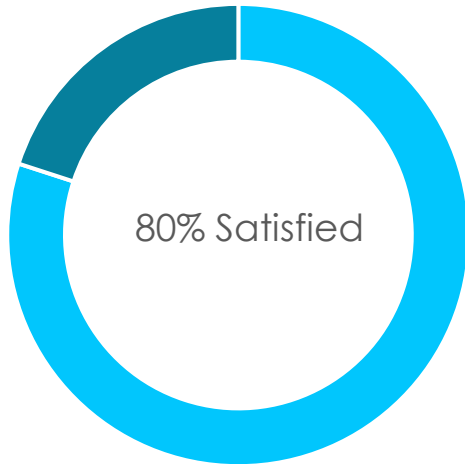


# Follow-Up on Prior Briefing

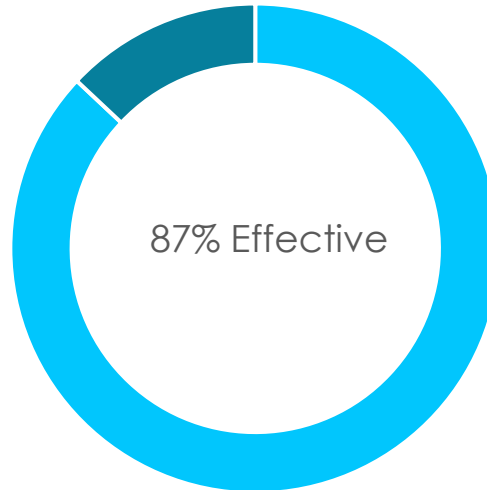
## City Boards and Commissions Satisfaction Survey

### Overall Results

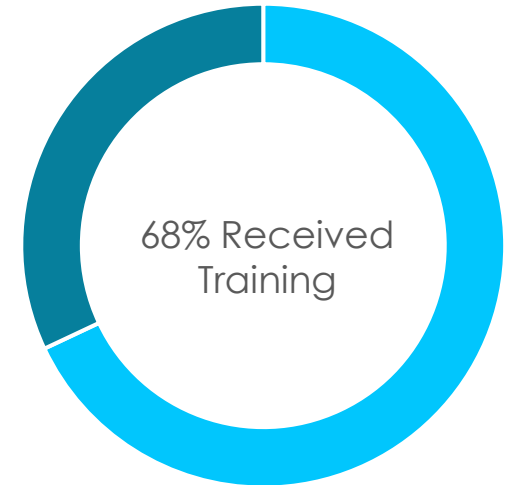
Satisfaction



Effective



Training



# Projects in Progress

## Number of Projects in Progress:

✓ 18 projects are in progress.

## Audits on the horizon for release in Quarter 2 include:

- Audit of Language Skills Assignment Pay and Court Leave
- Audit of Incident Management, Incident Response and Backups
- Audit of Road Paving Improvements and Maintenance
- Audit of Coronavirus Aid, Relief, and Economic Security (CARES) Act
- Audit of Dallas Police Department Overtime
- Audit of Stormwater Billing Calculations





# Links to Reports

Although reports are linked throughout the presentation, here is a list of all reports linked in one place for your convenience.

Quarter 4:

- [Audit of the TexasCityServices, LLC Contract](#)
- [Audit of the Office of Community Police Oversight](#)

# Office of the City Auditor

Fiscal Year 2022 Auditor Briefing Update



January 24, 2022  
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee



**Office of the City Auditor**  
**Audit Reports Issued**  
**Between**  
**October 16, 2021 and January 14, 2022**



# Audit of the TexasCityServices, LLC Contract

December 30, 2021  
Mark S. Swann, City Auditor

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## Mayor

Eric Johnson

## Mayor Pro Tem

Chad West

## Deputy Mayor Pro Tem

Jaime Resendez

## Council Members

Carolyn King Arnold

Tennell Atkins

Adam Bazaldua

Paula Blackmon

B. Adam McGough

Cara Mendelsohn

Jesse Moreno

Omar Narvaez

Paul E. Ridley

Jaynie Schultz

Casey Thomas, II

Gay Donnell Willis



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# Executive Summary

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## Objective and Scope

The audit objective was to determine whether the fees associated with TexasCityServices, LLC's identification of incorrectly remitted sales/use tax for Fiscal Year 2021 are accurate and supported by the Texas State Comptroller of Public Accounts. The scope of our audit included TexasCityServices, LLC's Fiscal Year 2021 invoices.

## What We Recommend

No recommendations are associated with this report.

## Background

Starting January 1, 2017, the City entered into a three-year contract with TexasCityServices, LLC to identify businesses operating in the City that are not properly collecting and/or reporting sales/use tax. The City agreed to pay TexasCityServices, LLC a contingent fee of 24 percent of the sales/use tax revenue received by the City from correction of taxpayer reporting errors detected and documented by TexasCityServices, LLC. The City initiated the second of two renewal options to extend the contract to December 31, 2021.

Through a variety of means, TexasCityServices, LLC identifies businesses operating in the City that are not properly collecting and/or reporting sales/use tax.

## What We Found

For the Fiscal Year 2021 service periods, the Office of the City Auditor verified \$1,144,897 in sales/use tax receipts collections that TexasCityServices, LLC identified as owed to the City of Dallas from businesses operating in the City.

The Office of the City Auditor also verified that \$274,775 of contingent fees from TexasCityServices, LLC invoices received were accurate.

## Audit Results

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### Summary of Additional Sales/Use Tax Collections

TexasCityServices, LLC works directly with identified businesses to achieve voluntary tax compliance by assisting the businesses with tax code interpretations and preparation of amended tax returns. If businesses do not voluntarily comply, referrals are made to the Texas State Comptroller of Public Accounts requesting audit assistance to achieve compliance.

The Office of the City Auditor validates the additional sales/use tax collected and associated contingent fees quarterly. [Exhibit 1](#) below shows a summary of the sales/use tax collections and associated fees paid to TexasCityServices, LLC for the Fiscal Year 2021 service periods. TexasCityServices, LLC's invoices were not paid until the Office of the City Auditor verified that the City received the additional sales/use tax.

#### Exhibit 1:

##### Fiscal Year 2021: Summary of Sales/Use Tax Collections and Associated Fees

Invoice Date	Service Period	Identified Businesses	Total Sales Tax Allocations	Fee Paid to TexasCityServices LLC	Net Allocation to the City
3/1/2021	Oct – Dec 2020	70	\$ 362,113	\$ 86,907	\$ 275,206
5/21/2021	Jan – Mar 2021	64	296,462	71,151	225,311
7/21/2021	Apr – Jun 2021	58	336,189	80,685	255,504
10/25/2021	July – Sep 2021	45	150,134	36,032	114,102
<b>Total:</b>			<b>\$ 1,144,897</b>	<b>\$ 274,775</b>	<b>\$ 870,122</b>

Source: TexasCityServices, LLC

The tax payments identified and included in the quarterly invoices by TexasCityServices, LLC, consist of tax payments that should have been paid to the City originally, instead of other municipalities. For example, a business could have two outlets: one in Dallas and another outside of Dallas. If customer orders were accepted by the Dallas outlet but goods were shipped from the outlet outside of Dallas, both outlets should pay sales taxes to Dallas.

[Exhibit 2](#) (on page 3) shows a summary of the sales/use tax collections and associated fees paid to TexasCityServices, LLC for the life of the contract.

**Exhibit 2:**

## Summary of Sales/Use Tax Collections and Associated Fees for the Life of the Contract

Invoice Date	Service Period	Identified Businesses	Total Sales Tax Allocations	Fee Paid to TexasCityServices LLC	Net Allocation to the City
10/2/2017	Jan – Sep 2017	31	\$ 703,610	\$ 168,866	\$ 534,744
1/23/2018	Oct – Dec 2017	71	794,180	190,603	603,577
4/19/2018	Jan – Mar 2018	77	341,989	82,077	259,912
7/11/2018	Apr – Jun 2018	88	1,051,432	252,344	799,088
10/11/2018	Jul – Sep 2018	92	980,127	235,230	744,897
1/18/2019	Oct – Dec 2018	108	907,971	217,913	690,058
4/12/2019	Jan – Mar 2019	117	851,604	204,385	647,219
7/10/2019	Apr – Jun 2019	119	1,073,315	257,596	815,719
10/23/2019	Jul – Sep 2019	122	632,049	151,692	480,357
3/5/2020	Oct – Dec 2019	100	563,057	135,134	427,923
4/13/2020	Jan – Mar 2020	74	518,256	124,382	393,874
9/23/2020	Apr – Jun 2020	60	460,171	110,441	349,730
11/20/2020	July – Sep 2020	65	507,596	121,823	385,773
3/1/2021	Oct – Dec 2020	70	362,113	86,907	275,206
5/21/2021	Jan – Mar 2021	64	296,462	71,151	225,311
7/21/2021	Apr – Jun 2021	58	336,189	80,685	255,504
10/25/2021	Jul – Sep 2021	45	150,134	36,032	114,102
<b>Total:</b>			<b>\$ 10,530,255</b>	<b>\$ 2,257,261</b>	<b>\$ 8,002,994</b>

Source: TexasCityServices, LLC

As of the invoice dated October 25, 2021, TexasCityServices, LLC has included 60,814 Dallas Sales Tax Permits in its review, identified 2,726 suspected businesses, made 354 suspect business contacts, and brought 255 businesses into compliance. See Exhibit 3 on the next page.



**Exhibit 3:**

**Businesses Reviewed**



**Source:** TexasCityServices, LLC

## Appendix A: Background and Methodology

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### Background

In October 2008, the Office of the City Auditor issued the *Audit of City of Dallas Businesses Remitting Sales Tax to Other Municipalities* (Report No. A09-001). This report identified 72 businesses located within the City of Dallas that might be incorrectly remitting sales tax to other municipalities. These businesses were referred to the Texas State Comptroller of Public Accounts (Comptroller) for evaluation.<sup>1</sup> The Comptroller researched the 72 businesses and determined that: (1) twenty-one were incorrectly remitting sales tax to other cities and approximately \$50,000 in sales tax was reallocated to the City; and, (2) fifty-one would not have sales tax reallocated to the City for various valid reasons.

The Office of the City Auditor continued evaluating whether businesses located within the City are correctly remitting sales tax by working with the City Manager's Office to contract with (1) MuniServices, LLC (contract ended July 7, 2018); and (2) TexasCityServices, LLC starting January 1, 2017 to provide on-going sales/use tax compliance review services. The Office of the City Auditor validates the additional sales/use tax collected and associated contingency based fees quarterly.

### TexasCityServices Contract

Starting January 1, 2017, the City entered into a three-year contract with the TexasCityServices, LLC to complete a tax-compliance review related to sales/use taxes and provide recovery services for unpaid sales/use taxes on a contingent fee basis. The City initiated the second of two renewal options to extend the contract to December 31, 2021. The City agreed to pay TexasCityServices, LLC a contingent fee of 24 percent of the sales/use tax revenue received by the City from correction of taxpayer reporting errors detected and documented by TexasCityServices, LLC. The contingent fee applies to all sales and use tax revenues corrected for the City for periods prior to the date of correction and for revenues received for the first eight consecutive reporting quarters following the date of correction.

### Methodology

To accomplish our audit objective, we obtained Comptroller quarterly sales/use tax data and compared it to the invoices submitted by TexasCityServices, LLC. We also recalculated the fees based upon the contract provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objective.

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<sup>1</sup> State regulation restricts the City's access to the sales tax amount paid by individual businesses. Therefore, the potential monetary impact could not be determined by the Office of the City Auditor.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## Major Contributors to the Report

Yzalida Hiley, MBA – In-Charge Auditor  
Lee Chiang, CIA, CISA – Engagement Manager

## Appendix B: Management's Acknowledgement

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### Memorandum

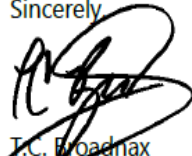


**DATE:** December 30, 2021  
**TO:** Mark S. Swann, City Auditor  
**SUBJECT:** Acknowledgment of Audit of the TexasCityServices, LLC Contract

This letter acknowledges the City Manager's Office and the Office of Budget received the *Audit of the TexasCityServices, LLC Contract*.

We appreciate the professionalism and quality of work demonstrated by your staff throughout this engagement.

Sincerely,

A handwritten signature in black ink, appearing to read "T.C. Broadnax", written over a circular blue stamp.

T.C. Broadnax  
City Manager

C: Kimberly Bizer Tolbert, Chief of Staff  
M. Elizabeth Reich, Chief Financial Officer  
Jack Ireland, Director, Office of Budget & Management Services



# Audit of the Office of Community Police Oversight

December 28, 2021  
Mark S. Swann, City Auditor

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## Mayor

Eric Johnson

## Mayor Pro Tem

Chad West

## Deputy Mayor Pro Tem

Jaime Resendez

## Council Members

Carolyn King Arnold

Tennell Atkins

Adam Bazaldua

Paula Blackmon

B. Adam McGough

Cara Mendelsohn

Jesse Moreno

Omar Narvaez

Paul E. Ridley

Jaynie Schultz

Casey Thomas, II

Gay Donnell Willis



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# Executive Summary

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## Objective and Scope

The objective of this audit was to evaluate the financial, operational, and program performance of the Office of Community Police Oversight.

The scope of the audit was from inception of the Office of Community Police Oversight through February 28, 2021.

## What We Recommend

Management should:

- Finalize and execute policies and procedures covering all operational and administrative areas.
- Ensure the monthly complaints and inquiries report lists all complaints and inquiries.

## Background

This audit was requested to review the scope of work, budgeting, performance, hiring, contracting and invoice procedures for the Office of Community Police Oversight.

On April 24, 2019, the Dallas City Council voted to amend Dallas City Code, Chapter 2, *Administration* to create the Office of Community Police Oversight, effective October 1, 2019. The Office of Community Police Oversight is independent from the Dallas Police Department and reports to the City Manager.

The key duties of the Director/Monitor of the Office of Community Police Oversight are described as follows in Dallas City Code Chapter 2, *Article XXII*:

- *Provide functional support to the community police oversight board.*
- *Ensure that the community police oversight board can fulfill its duties.*
- *Make such reports as may be required by the city manager and the community police oversight board.*

The Office of Community Police Oversight's budget since inception is as follows:

Fiscal Year 2019 – 20 - \$475,000

Fiscal Year 2020 – 21 - \$545,133

Fiscal Year 2021 – 22 - \$630,129

## What We Found

The Office of Community Police Oversight has primarily focused on its Community Police Oversight Board support duties. As a result, establishing the office is ongoing and needs to be finalized.

## Objectives and Conclusions

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1. Is the Office of Community Police Oversight program performance in compliance with the Dallas City Code, and directives given by the Community Police Oversight Board and City Manager?

**Generally, yes.** The duties performed comply with the Dallas City Code and directives given by the Community Police Oversight Board and City Manager. However, the number of complaints and inquiries listed on the Monthly Complaints Report does not always agree with the number of complaints and inquiries listed on the source document. See [Observation B](#).

2. Are the Office of Community Police Oversight operations following City of Dallas administrative directives and best practices for staff hiring and training and development of policies and procedures?

**Generally, yes.** The hiring of staff and training follow City of Dallas administrative directives and best practices. The development of policies and procedures are in the draft stage and do not cover all operational and administrative areas. See [Observation A](#).

3. Are the Office of Community Police Oversight financial operations following City of Dallas administrative directives?

**Generally, yes.** The financial operations generally follow the City of Dallas administrative directives. However, invoice approval and account coding documentation should be strengthened. See [Observation A](#).



## Audit Results

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Both *City Council Resolution 88-3428* and Administrative Directive 4-09, *Internal Control* prescribe policy for the City to establish and maintain an internal control system. The audit observations listed are offered to assist management in fulfilling their internal control responsibilities.

### Observation A: Policies and Procedures

The Office of Community Police Oversight has drafts of policies and procedures that address most areas of its operations and administration. However, the drafts do not include any financial activities and staff training. Without executed written policies and procedures, there is an increased risk the Office of Community Police Oversight operations and administration will not be efficient, effective, and achieve their mission.

While the Director/Monitor of the Office of Community Police Oversight prioritized fulfilling the support duties for the Office of Community Police Oversight Board and City Manager and staffing the office higher than developing executed written policies and procedures, the following are examples of observed activities that may have been prevented had policies and procedures covering the activities been written and executed:

- Expenses coded to the incorrect expense account.
- Timely submission of an executed contract to the City Secretary's Office.
- Invoices lacking written approvals.
- Lack of monitoring the budget process and submission of the monthly Financial Target Analysis Report.

#### Criteria

- ❖ Standards for Internal Control in the Federal Government, *Principle 10 – Design Control Activities*
- ❖ National Association for Civilian Oversight of Law Enforcement, Guidebook for the Implementation of New or Revitalized Police Oversight, Chapter 11, *Establishment of Policies and Procedures*

Assessed Risk Rating:

**Moderate**

We recommend the **Director/Monitor of the Office of Community Police Oversight:**

- A.1:** Execute written policies and procedures covering all aspects of the office's operations and administration as soon as possible.

## Observation B: Monthly Complaints Report

The Monthly Complaints Report given to the Community Police Oversight Board does not always list the correct number of complaints and inquiries. As a result, there is an increased risk that the Community Police Oversight Board is not receiving a complete picture of the complaints and inquiries received and will not make an informed decision on the handling of the complaints and inquiries by the Dallas Police Department and Office of Community Police Oversight.

The Monthly Complaints Report is manually prepared from a manually prepared complaint and inquiries Excel spreadsheet. The possibility exists for complaints and inquiries being put on the Excel spreadsheet and not on the Monthly Complaint Report.

### Criteria

- ❖ Ordinance 31192, Sec. 2-154.1 *Duties of the Director/Monitor of the Office of Community Police Oversight*
- ❖ National Association for Civilian Oversight of Law Enforcement, *Guidebook for the implementation of New or Revitalized Police Oversight*, Chapter 15 Writing Reports
- ❖ Standards for Internal Control in the Federal Government, *Principle 10 – Design Control Activities* and *Principle 16 – Perform Monitoring Activities*

Assessed Risk Rating:

**Moderate**

We recommend the **Director/Monitor of the Office of Community Police Oversight:**

- B.1:** Develop procedures to ensure that the Monthly Complaints Report correctly lists all complaints and inquiries received during the reported month.

## Appendix A: Background and Methodology

### Background

Carolyn King Arnold, Council Member, District 4, requested this audit to review the scope of work, budgeting, performance, hiring, contracting and invoice procedures for the Office of Community Police Oversight.

[Exhibit 1](#) below details the requirements related to the Office of Community Police Oversight established by *Ordinance 31192*.

#### Exhibit 1:

#### Ordinance 31192 and the Office of Community Police Oversight

Ordinance 31192, passed by Dallas City Council (effective October 1, 2019) implemented the following changes:	
<b>Amended the Dallas City Code:</b>	<ul style="list-style-type: none"> <li>✓ Chapter 2, <i>Administration</i>, by adding a new <i>Article XXII</i></li> <li>✓ Chapter 37, <i>Police</i>, by amending <i>Article III</i></li> </ul>
<b>Created:</b>	<ul style="list-style-type: none"> <li>✓ An Office of Community Police Oversight, as a division of the City Manager's office</li> <li>✓ A Director/Monitor position</li> </ul>
<b>Renamed:</b>	<ul style="list-style-type: none"> <li>✓ The Dallas Citizens Police Review Board as the Community Police Oversight Board</li> </ul>
<b>Provided:</b>	<ul style="list-style-type: none"> <li>✓ Definitions</li> <li>✓ Duties</li> <li>✓ For community engagement</li> <li>✓ Functions</li> <li>✓ For a mediation process</li> <li>✓ Procedures for external administrative complaints</li> <li>✓ Procedures related to critical incidents</li> <li>✓ Confidentiality requirements</li> <li>✓ For further transparency</li> <li>✓ A penalty not to exceed \$500</li> <li>✓ A saving clause</li> <li>✓ A severability clause</li> <li>✓ An effective date</li> </ul>
<b>Amended:</b>	<ul style="list-style-type: none"> <li>✓ The requirements related to witnesses</li> <li>✓ The Technical Resource Panel</li> </ul>
<b>Retitled:</b>	<ul style="list-style-type: none"> <li>✓ The Technical Advisory Committee as the Technical Resource Panel</li> </ul>

The Director/Monitor is appointed by the City Manager with input from the chair of the Community Police Oversight Board. The Director/Monitor started February 24, 2020.

Finally, *Ordinance 31192* stated City Council may provide by ordinance, upon recommendation of the City Manager, other assistants and employees. As of Fiscal Year 2020-21, the Office of Community Police Oversight has five authorized positions including the Director/Monitor.

As noted in the Annual Budget Fiscal Year 2020-21:

*The City created the Office of Community Police Oversight (OCPO) in FY2019-20 to ensure resident complaints are reviewed impartially and to enhance transparency and trust among the City, the police department, and the community. The OCPO provides functional support and technical assistance to the Community Police Oversight Board.*

Ordinance 31192 established the Director/Monitor duties as follows:

- *Provide functional support to the community police oversight board.*
- *Ensure that the community police oversight board can fulfill its duties.*
- *Make such reports as may be required by the city manager and the community police oversight board.*
- *Perform such other duties as may be required by the city manager, by ordinance of the city council and the community police oversight board in accordance with Article III of Chapter 37 of the Dallas City Code*

The Office of Community Police Oversight website provides information on the Community Police Oversight Board's upcoming meeting in terms of viewing and speaking at the meeting, and how to make a complaint.

The Office of Community Police Oversight's budget since inception is as follows:

- Fiscal Year 2019 – 20 - \$475,000
- Fiscal Year 2020 – 21 - \$545,133
- Fiscal Year 2021 – 22 - \$630,129

## Methodology

To accomplish our audit objectives, we performed the following steps:

- Interviewed personnel from the Office of Community Police Oversight and other City departments.
- Reviewed policies and procedures, relevant City Charter and Code, applicable Administrative Directives, and best practices guidance.
- Performed various analyses and reviewed documents as needed to support conclusions.

- Considered risk of fraud, waste and abuse.
- Considered all five internal control components of the *Standards for Internal Control in the Federal Government*.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Major Contributors to the Report

Shino Knowles, CPA, In-Charge Auditor  
Rory Galter, CPA, Engagement Manager  
Jamie Renteria, Auditor

## Appendix B: Management's Response

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### Memorandum



**CITY OF DALLAS**

**DATE:** December 20, 2021

**TO:** Mark S. Swann – City Auditor

**SUBJECT:** Response to the Audit of the Office of Community Police Oversight

This letter acknowledges the City Manager's Office received the *Audit of the Office of Community Police Oversight* and submitted responses to the recommendations in consultation with the Office of Community Police Oversight.

Since its inception, the Office of Community Police Oversight has played an essential role in helping to ensure accountability, impartiality, and transparency in the complaint process in order to enhance public trust and ensure adequate independent oversight. Additionally, the Office of Community Police Oversight has conducted independent investigations of complaints and responded to the scene of all officer-involved shootings and critical incidents to independently monitor the Dallas Police Department's investigation. Further, the Office of Community Police Oversight has analyzed data on misdemeanor arrests to determine the impact of police practices on marginalized communities.

Currently, the Office of Community Police Oversight is focused on serving the Community Police Oversight Board, ensuring impartial reviews of resident-submitted complaints, and serving as an independent and impartial community resource.

As the Office of Community Police Oversight further develops, we recognize the importance of strengthening internal controls by documenting and consistently following all significant operational and administrative processes.

Sincerely,

A handwritten signature in black ink, appearing to read 'T.C. Broadnax', written over a circular stamp or seal.

T.C. Broadnax  
City Manager

C: Kimberly Bizer Tolbert, Chief of Staff  
M. Elizabeth Reich, Chief Financial Officer  
Tonya McClary, Director, Office of Community Police Oversight

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/Maturity Date
<b>Moderate</b>	We recommend the <b>Director/Monitor of the Office of Community Police Oversight:</b>			
	<b>A.1:</b> Execute written policies and procedures covering all aspects of the office's operations and administration as soon as possible.	<b>Agree:</b> The Office of Community Police Oversight will continue developing and finalizing the existing draft procedures covering most aspects of its operations and administration. Additionally, OCPO will develop new procedures to address the areas identified by the auditors. Finally, OCPO will ensure staff is trained on applicable procedures.  While OCPO has already begun developing procedures, due to the OCPO's limited staff and other obligations, it may take some time to fully implement the recommendation.	<b>12/31/2022</b>	<b>09/30/2023</b>
	<b>B.1:</b> Develop procedures to ensure that the Monthly Complaint Report correctly lists all complaints and inquiries received during the reported month.	<b>Agree:</b> The Office of Community Police Oversight's existing process accurately captures complaints, except for an occasional typographical error.  However, we recognize the benefit of written procedures to help ensure continued accuracy and a consistent process. Thus, OCPO will develop and implement written procedures for compiling the Monthly Complaint Report.	<b>12/31/2022</b>	<b>09/30/2023</b>