



Fiscal Year 2025 Follow-Up of Prior Audit Recommendations

June 9, 2025

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City of Dallas

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Audit Results

The Office of the City Auditor evaluates and reports on the adequacy of each department's internal controls at intervals determined by the City Auditor's annual work plan to determine whether corrective action has been implemented as required by Administrative Directive 4-09, *Internal Control* and *City Council Resolution 210432*.

The scope of recommendations covered in this report includes all audit recommendations (excluding confidential audit recommendations) with implementation dates before October 1, 2024. For a summary of the recommendations' implementation status, see [Exhibit 1](#). For details about each recommendation's implementation status, see [Appendix A](#).

Management implemented 105 of 121 audit recommendations or 87 percent. Eleven of 132 audit recommendations in scope, or 8 percent, were concluded as no longer relevant.

Exhibit 1:

Summary of Implementation Status

| Audit Report Title – Release Date | Implemented | Not Implemented | No Longer Relevant | Percent Implemented (excluding the No Longer Relevant Recommendations) |
|--|--------------------|------------------------|---------------------------|---|
| Audit of Parking Management Contract Oversight – February 13, 2015 | 0 | 0 | 1 | Not Applicable |
| Audit of the Department of Public Works' Contract Monitoring – May 27, 2016 | 4 | 0 | 0 | 100% |
| Audit of Sole Source / Single Bid Procurements – June 2, 2017 | 0 | 1 | 0 | 0% |
| Audit of the Department of Trinity Watershed Management - June 9, 2017 | 3 | 0 | 0 | 100% |
| Audit of Business Partners Oversight – Arts District - August 25, 2017 | 2 | 13 | 1 | 13% |
| Audit of Court Information System – Cash Management / Collections Processes - September 29, 2017 | 2 | 0 | 0 | 100% |
| Audit of Special Collections Operations - March 23, 2018 | 4 | 0 | 0 | 100% |
| Audit of Environmental Compliance Management of Environmental Spills and Scrap Tire Disposal at City Facilities - March 30, 2018 | 6 | 0 | 0 | 100% |
| Audit of Miscellaneous Permit Fee Revenues - September 14, 2018 | 8 | 0 | 0 | 100% |
| Audit of Business Partners Oversight – Department of Park and Recreation – December 7, 2018 | 19 | 0 | 0 | 100% |
| Audit of VisitDallas - January 4, 2019 | 16 | 0 | 8 | 100% |

| Audit Report Title – Release Date | Implemented | Not Implemented | No Longer Relevant | Percent Implemented (excluding the No Longer Relevant Recommendations) |
|---|--------------------|------------------------|---------------------------|---|
| Audit of Department of Dallas Water Utilities' Water Quality and Safety, Testing, and Monitoring - March 22, 2019 | 8 | 0 | 0 | 100% |
| Audit of Business Partner Oversight for White Rock Boathouse, Inc. - March 29, 2019 | 16 | 0 | 0 | 100% |
| Audit of the Dallas Police Department's Complaint Process - November 25, 2019 | 5 | 0 | 0 | 100% |
| Audit of the Office of Community Care Community Centers - May 22, 2020 | 4 | 1 | 0 | 80% |
| Audit of City-Owned Buildings Elevator Safety - September 15, 2020 | 1 | 0 | 0 | 100% |
| Audit of Fire Hydrant Inspection, Flow-Testing, and Maintenance Process - September 15, 2020 | 1 | 1 | 0 | 50% |
| Audit of the Office of Homeless Solutions - September 17, 2021(Revised January 20, 2022) | 1 | 0 | 1 | 100% |
| Audit of Pedestrian Safety - May 23, 2022 | 3 | 0 | 0 | 100% |
| Audit of Dangerous and Aggressive Dogs Investigation and Determination Process - August 29, 2022 | 2 | 0 | 0 | 100% |
| Total: 20 audit reports | 105 | 16 | 11 | 87% |

Definitions and Methodology

Definitions for Implementation Status Categories

Implemented – City Auditor determined that there is sufficient and appropriate audit evidence to show that management has developed and implemented recommended internal control improvements that are likely to mitigate the risk identified during the original audit.

Not Implemented – City Auditor determined that there is insufficient audit evidence to show that management has developed and implemented recommended internal control improvements. Therefore, the risk identified during the original audit may remain unmitigated.

No Longer Relevant – City Auditor determined that the procedures related to the original audit recommendation and its associated risk had changed and as such, the recommendation is no longer relevant.

Methodology

The scope of recommendations covered in this report includes all audit recommendations with implementation dates before October 1, 2024. For a complete list of audit recommendations reviewed, see [Appendix A](#).

Each recommendation's source report and associated management response were reviewed to understand the recommendations' requirements. Then, the status of the recommendations' implementation from department directors and the City Controller's Office was reviewed.

The implementation evaluation methodology included: (1) discussions with management on their work to implement the recommendations; and (2) assessing the sufficiency and appropriateness of evidence to validate the implementation of recommendations. The audit examined all five components of the *Standards for Internal Control in 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 and appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objective. 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

Anatoli Douditski, MPA, CIA, CFE, ACDA – Engagement Manager

Shino Knowles, MAcc, CPA – In-Charge Auditor

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Appendix A: Recommendation Evaluation Results

Audit of Parking Management Contract Oversight

REPORT RELEASED - FEBRUARY 13, 2015

| No. | Recommendation | Results |
|------|--|--------------------|
| 2(3) | <p>We Recommend the Chief of Police improve and document monitoring activities to periodically validate that the City receives the appropriate parking revenue from ACS/Xerox.</p> <p>Status: The parking enforcement function was moved from the Dallas Police Department to the Department of Transportation.</p> | No Longer Relevant |

Audit of the Department of Public Works' Contract Monitoring

REPORT RELEASED ON MAY 27, 2016

| No. | Recommendation | Results |
|-----|---|-------------|
| 1 | We recommend the Director of the Public Works (currently assigned to Bond and Construction Management) updates formal (written, signed, dated) policies and procedures for contract monitoring, including specifying document approval and maintenance responsibilities among Division personnel, the architect, and the contractor | Implemented |
| 2 | We recommend the Director of Bond and Construction Management develops and implements standard quality control documents using best practices, such as The American Institute of Architects, to demonstrate sufficient contract monitoring and consistent documentation. | Implemented |
| 3 | We recommend the Director of Bond and Construction Management ensures Division personnel comply with the Division's contract monitoring resources through standard quality control documents. | Implemented |
| 4 | We recommend the Director of Bond and Construction Management implements a consistent, systematic process for filing construction related documents for construction contract monitoring activities. | Implemented |

Audit of Sole Source / Single Bid Procurements

REPORT RELEASED ON JUNE 2, 2017

| No. | Recommendation | Results |
|-----|--|-----------------|
| 1 | <p>We recommend the Director of Procurement Services ensures the Texas Local Government Code Chapter 252, Purchasing and Contracting Authority of Municipalities and Administrative Directive 4-05 requirements are consistently met by developing and implementing formal policies and procedures (written, approved, and dated) over the sole source / single bid procurement process, including the quality control process.</p> <p>Status: Procurement Services do not have departmental formal policies and procedures (written, approved, and dated) over sole source/single bid procurement process.</p> | Not Implemented |

Audit of the Department of Trinity Watershed Management

REPORT RELEASED ON JUNE 9, 2017

| No. | Recommendation | Results |
|-----|--|-------------|
| 1 | <p>We recommend the Director of Trinity Watershed Management (currently Dallas Water Utilities) ensures the Storm Drainage Management Fund Internal Transaction Initiator are consistently processed timely by developing formal (written, approved, and dated) policies and procedures that include the following measures to track and / or improve the Storm Drainage Management Fund Internal Transaction Initiator process:</p> <ul style="list-style-type: none"> Establish an expectation for the timely completion of the Storm Drainage Management Fund Internal Transaction Initiator (i.e., within 30 calendar days or other appropriate benchmark to measure timely Storm Drainage Management Fund Internal Transaction Initiator processing) and adopt standards for timely completion of each step within the Storm Drainage Management Fund Internal Transaction Initiator process, specifically senior management's review. | Implemented |
| 2 | <p>We recommend the Director of Dallas Water Utilities ensures the Storm Drainage Management Fund Internal Transaction Initiator are consistently processed timely by developing formal (written, approved, and dated) policies and procedures that include the following measures to track and / or improve the Storm Drainage Management Fund Internal Transaction Initiator process:</p> <ul style="list-style-type: none"> Compare actual results of Storm Drainage Management Fund Internal Transaction Initiator processing against the adopted standards to evaluate opportunities to further improve timeliness. | Implemented |
| 3 | <p>We recommend the Director of Dallas Water Utilities ensures Internal Transaction Initiators are consistently processed timely by developing formal (written, approved, and dated) policies and procedures that include the following measures to track and / or improve the Storm Drainage Management Fund Internal Transaction Initiator process:</p> <ul style="list-style-type: none"> Perform a customer satisfaction survey periodically (e.g., annual or biannual) with applicable City departments / | Implemented |

| No. | Recommendation | Results |
|-----|--|---------|
| | offices to monitor expectations of the Storm Drainage Management Fund Internal Transaction Initiator process and performance of the Storm Drainage Management personnel. | |

Audit of Business Partners Oversight – Arts District

REPORT RELEASED ON AUGUST 25, 2017

| No. | Recommendation | Results |
|-----|--|-----------------|
| 1 | <p>We recommend the Director of Office of Cultural Affairs (currently Office of Arts and Culture) implements procedures to more closely monitor the financial viability of the business partners ATT Performing Arts Center and the Dallas Black Dance Theatre.</p> <p>Status: The Office of Arts and Culture developed a written procedure that covers the office’s monitoring of the financial viability of the two business partners. There is evidence that shows that the office followed the procedure in Fiscal Year 2018 but not after that or in Fiscal Year 2024. The Office of Arts and Culture is working on reinstating the procedure.</p> | Not Implemented |
| 2 | <p>We recommend the Director of Office of Arts and Culture complies with the cost reimbursement terms for each Arts District business partner’s agreement. If the Office of Arts and Culture determines the retroactive calculations needed to gain compliance with the terms of each agreement are too onerous, we recommend the Office of Arts and Culture works with the individual business partners and the City Attorney’s Office to align each agreement with current expense reimbursement practices.</p> <p>Status: For the Dallas Black Dance Theatre, the Office of Arts and Culture addressed the recommendation by updating the agreement to have it align with the current expense reimbursement practices. However, for the Dallas Museum of Art and the ATT Performing Arts Center, the Office of Arts and Culture does not have 1) documentation that supports that the office improved their internal controls to ensure that they meet the cost reimbursement terms described in the agreements, or 2) updated agreements that align with the current expense reimbursement practices.</p> | Not Implemented |
| 3 | <p>We recommend the Director of Office of Arts and Culture develops procedures to ensure the Consumer Price Index adjustment calculation is performed when and as required by the agreement with the ATT Performing Arts Center.</p> | Not Implemented |

| No. | Recommendation | Results |
|-----|--|-----------------|
| 4.1 | <p>Status: The Office of Arts and Culture developed a written procedure that describes the office's internal controls around ensuring the Consumer Price Index adjustment calculation is performed timely. However, the office does not have evidence that shows that they have performed the Consumer Price Index adjustment calculations.</p> <p>We recommend the Director of Office of Arts and Culture complies with Administrative Directive 6-01 Section 4.2.6, and Section 4.1 of the Dallas Museum of Art agreement by performing an annual inventory of the City-owned artwork housed and exhibited at the Museum and valuing the artwork as considered appropriate to obtain adequate insurance coverage.</p> <p>Status: The Office of Arts and Culture does not intend to perform a 100% inventory count annually on the artwork citing budget and staffing limitations. The Office of Arts and Culture plans to perform an annual inventory that would provide 10% coverage.</p> | Not Implemented |
| 4.2 | <p>We recommend the Director of Office of Arts and Culture complies with Administrative Directive 6-01 Section 4.2.6, and Section 4.1 of the Dallas Museum of Art agreement by obtaining an artwork Certificate of Insurance from the Dallas Museum of Art.</p> <p>Status: The most recent Certificate of Insurance that the Office of Arts and Culture has in possession has the coverage dates of July 18, 2018, through July 18, 2019.</p> | Not Implemented |
| 4.3 | <p>We recommend the Director of Office of Arts and Culture complies with Administrative Directive 6-01 Section 4.2.6, and Section 4.1 of the Dallas Museum of Art agreement by verifying the Dallas Museum of Art has adequate artwork insurance coverage for the City's artwork housed and exhibited at the Museum.</p> <p>Status: The Office of Arts and Culture does not have current values of the artwork and does not have a current Certificate of Insurance, which the office needs to have to determine whether</p> | Not Implemented |

| No. | Recommendation | Results |
|------------|---|-----------------|
| | the Dallas Museum of Art has adequate artwork insurance coverage. | |
| 5.1 | <p>We recommend the Director of Office of Arts and Culture improves internal controls over the invoice processing and approval of ATT Performing Arts Center's quarterly Payment Certificates by reviewing the Payment Certificates to ensure the information included is correct.</p> <p>Status: The Office of Arts and Culture developed a written procedure that requires the office to judgmentally sample and review the invoices from the ATT Performing Arts Center's quarterly Payment Certificates for accuracy. However, the Office of Arts and Culture does not review all invoices within those Payment Certificates.</p> | Not Implemented |
| 5.2 | <p>We recommend the Director of Office of Arts and Culture improves internal controls over the invoice processing and approval of ATT Performing Arts Center's quarterly Payment Certificates by ensuring each reimbursement expense amount listed on the Payment Certificate is adequately supported.</p> <p>Status: The Office of Arts and Culture developed a written procedure that requires the office to judgmentally sample and review the invoices from the ATT Performing Arts Center's quarterly Payment Certificates to ensure that they are adequately supported. However, the Office of Arts and Culture does ensure that reimbursement expense amounts listed on all Payment Certificate are adequately supported.</p> | Not Implemented |
| 5.3 | <p>We recommend the Director of Office of Arts and Culture improves internal controls over the invoice processing and approval of ATT Performing Arts Center's quarterly Payment Certificates by establishing the criteria for acceptable supporting documentation required for Office of Arts and Culture to reimburse ATT Performing Arts Center for purchases made with personal credit cards.</p> | Implemented |

| No. | Recommendation | Results |
|-----|--|-----------------|
| 5.4 | <p>We recommend the Director of Office of Arts and Culture improves internal controls over the invoice processing and approval of ATT Performing Arts Center's quarterly Payment Certificates by documenting unallowable costs that are identified and not reimbursed to ATT Performing Arts Center.</p> <p>Status: The Office of Arts and Culture developed a written procedure that requires the office to judgmentally sample, review, and document the result of the review of the invoices from the ATT Performing Arts Center's quarterly Payment Certificates. The review result should capture the identification of the unallowable costs. However, the Office of Arts and Culture does not review all invoices.</p> | Not Implemented |
| 5.5 | <p>We recommend the Director of Office of Arts and Culture improves internal controls over the invoice processing and approval of ATT Performing Arts Center's quarterly Payment Certificates by documenting Office of Arts and Culture's review and approval of each Payment Certificate.</p> <p>Status: The Office of Arts and Culture developed a written procedure that requires the office to judgmentally sample, review, and document the result of the review of the invoices from the ATT Performing Arts Center's quarterly Payment Certificates. However, the Office of Arts and Culture does not review all invoices.</p> | Not Implemented |
| 6.1 | <p>We recommend the Director of Office of Arts and Culture improves the Dallas Black Dance Theatre's invoice review and approval procedures to ensure the Dallas Black Dance Theatre submits evidence that the Dallas Black Dance Theatre paid the vendor (preferably a canceled check) with each invoice as evidence the Dallas Black Dance Theatre paid the vendor.</p> <p>Status: The Office of Arts and Culture developed a written procedure for reconciling the invoices to supporting documentation. However, the Office of Arts and Culture does not have evidence that shows that the procedure was practiced in Fiscal Year 2024. The Office of Arts and Culture is working on reinstating the procedure.</p> | Not Implemented |

| No. | Recommendation | Results |
|-----|---|--------------------|
| 6.2 | <p>We recommend the Director of Office of Arts and Culture improves the Dallas Black Dance Theatre's invoice review and approval procedures to ensure the Dallas Black Dance Theatre submits the complete vendor invoice.</p> <p>Status: The Office of Arts and Culture developed a written procedure for ensuring the office obtains complete invoices from Dallas Black Dance Theatre. However, the Office of Arts and Culture does not have evidence that shows that the procedure was practiced in Fiscal Year 2024. The Office of Arts and Culture is working on reinstating the procedure.</p> | Not Implemented |
| 6.3 | <p>We recommend the Director of Office of Arts and Culture improves the Dallas Black Dance Theatre's invoice review and approval procedures to ensure the Office of Arts and Culture reimburses Dallas Black Dance Theatre only once for each vendor invoice submitted.</p> <p>Status: The Office of Arts and Culture developed a written procedure for ensuring the office reimburses Dallas Black Dance Theatre only once for each vendor invoice submitted. However, the Office of Arts and Culture does not have evidence that shows that the procedure was practiced in Fiscal Year 2024. Office of Arts and Culture is working on reinstating the procedure.</p> | Not Implemented |
| 7 | <p>We recommend the Director of Office of Arts and Culture works with the City Attorney's Office and Dallas Symphony Association to modify the use agreement to include a facility fee charge as part of the ticket price for Dallas Symphony Association performances.</p> <p>Status: The intent of the recommendation was to ensure that the City is getting a facility fee charge revenue as part of the ticket price from Dallas Symphony Association to maintain Meyerson premises. The City has transferred the ownership of Meyerson to Dallas Symphony Association. Dallas Symphony Association is now responsible for the maintenance of the Meyerson premises.</p> | No Longer Relevant |

| No. | Recommendation | Results |
|-----|---|-------------|
| 8 | We recommend the Director of Office of Arts and Culture works with the City Attorney's Office and the Dallas Symphony Association to modify the use agreement to allow for full utilization of the Meyerson and Strauss Square. | Implemented |

Audit of Court Information System – Cash Management / Collections Processes

REPORT RELEASED ON SEPTEMBER 29, 2017

| No. | Recommendation | Results |
|----------|---|-------------|
| 1 | <p>We recommend the City Manager ensures City departments responsible for the citation accountability processes develop and implement formal (written, approved, and dated) policies and procedures that define roles, responsibilities, and accountability among departments to ensure:</p> <ul style="list-style-type: none"> • Issued e-citations and paper citations are properly accounted for in the Incode System • Unissued and / or voided paper citations and the associated citation books are properly accounted for, retained, and ultimately destroyed. | Implemented |
| 3 | <p>We recommend the Director of Communication and Information Services (currently Information and Technology Services), in consultation with Court and Detention Services (currently Dallas Municipal Court), ensures an information technology solution is implemented to eliminate the duplicate scanning of paper citations.</p> | Implemented |

Audit of Special Collections Operations

REPORT RELEASED ON MARCH 23, 2018

| No. | Recommendation | Results |
|------------|---|-------------|
| 1 | We recommend the Director of Dallas Water Utilities further improves segregation of duties by specifying appropriate job descriptions for cash handling personnel in the Dallas Water Utilities Special Collection Section job descriptions. | Implemented |
| 2.1 | We recommend the Director of Dallas Water Utilities further improves the Dallas Water Utilities Special Collection Section cash handling controls by developing a role-based security matrix to establish SAP System user profiles and access privileges. If business process changes result in the need to modify existing user profiles, management should evaluate these modifications for inadequate segregation of duties. | Implemented |
| 2.2 | We recommend the Director of Dallas Water Utilities further improves the Dallas Water Utilities Special Collection Section cash handling controls by monitoring SAP System user profiles and access privileges at least annually. | Implemented |
| 2.3 | We recommend the Director of Dallas Water Utilities further improves the Dallas Water Utilities Special Collection Section cash handling controls by documenting the monitoring results of the SAP System user profiles and access privileges and actions taken to investigate and correct errors or fraud. | Implemented |

Audit of Environmental Compliance - Management of Environmental Spills and Scrap Tire Disposal at City Facilities

REPORT RELEASED ON MARCH 30, 2018

| No. | Recommendation | Results |
|-----|--|-------------|
| 4.1 | We recommend the Director of Sanitation Services ensures Sanitation Services staff are trained to inspect sanitation trucks prior to use and to report mechanical issues. | Implemented |
| 4.2 | We recommend the Director of Sanitation Services ensures sanitation trucks are properly maintained and not dispatched when mechanical issues exist. | Implemented |
| 4.3 | We recommend the Director of Sanitation Services ensures an in-depth analysis of sanitation truck preventative maintenance and fleet size is conducted. | Implemented |
| 8.1 | We recommend the Chief of Dallas Fire Rescue ensure all 30 Texas Administrative Code§ 328.58 Manifest System requirements are followed by completing all fields on the manifest form properly. | Implemented |
| 8.2 | We recommend the Chief of Dallas Fire Rescue ensure all 30 Texas Administrative Code § 328.58 Manifest System requirements are followed by training department staff responsible for processing scrap tire disposals on 30 Texas Administrative Code § 328.58 Manifest System requirements. | Implemented |
| 8.3 | We recommend the Chief of Dallas Fire Rescue ensure all 30 Texas Administrative Code § 328.58 Manifest System requirements are followed by ensuring State recordkeeping requirements are consistently followed, including verifying completed manifest forms are obtained within 60 days of transporting the tires off-site. | Implemented |

Audit of Miscellaneous Permit Fee Revenues

REPORT RELEASED ON SEPTEMBER 14, 2018

| No. | Recommendation | Results |
|-----|---|-------------|
| 1.1 | We recommend the City Manager in consultation with City Attorney, determines if further updates to the Dallas City Code, Chapter 6 are needed to more clearly address areas such as: (1) the City's duties and responsibilities for application processing, collecting fees, issuing receipts, refunding payments, and enforcing delinquent payments; and, (2) enforcement mechanisms such as penalties, late fees, posting of receipts by businesses, citations, and reporting of non-compliance. | Implemented |
| 1.2 | We recommend the City Manager develops a city-wide policy, such as an Administrative Directive to provide an internal control framework for all City departments involved in the alcoholic beverage license and permit fee processes. | Implemented |
| 1.3 | We recommend the City Manager ensures responsible departments comply with: (1) the newly established requirements in the Dallas City Code, Chapter 6, if deemed appropriate; and, (2) the new city-wide policy. | Implemented |
| 1.4 | <p>We recommend the City Manager with the assistance of the Director of the Department of Communication and Information Services (currently Information and Technology Services) and directors from other relevant departments such as Dallas Water Utilities and the Department of Sustainable and Development Construction, ensures the City's website is designed to provide a positive user experience and the content is sufficient to effectively communicate with businesses that should apply to pay the City's alcoholic beverage license and permit fees, including the following important information:</p> <ul style="list-style-type: none"> • The City's authorization to charge alcoholic beverage license and permit fees. • The original and renewal application processes for alcoholic beverage license and permit fees, including the required supporting documentation. • The Fee Schedule for different types of alcoholic beverage license and permit fees. | Implemented |

| No. | Recommendation | Results |
|------------|---|-------------|
| | <ul style="list-style-type: none"> • The alcoholic beverage license and permit fee enforcement process and the associated penalties for not paying alcoholic beverage license and permit fees. • Other relevant information as deemed necessary. | |
| 2.1 | We recommend the Director of Dallas Water Utilities reviews systematically the: (1) Texas Alcoholic Beverage Code; (2) Texas Alcoholic Beverage Code 's Gulde for Tax Accessor Collectors and information; and (3) other relevant guidance to update the Fee Schedule as permitted by the Texas Alcoholic Beverage Code. | Implemented |
| 2.2 | We recommend the Director of Dallas Water Utilities improves internal controls such as systematically comparing the population of active licenses and permits issued by the Texas Alcoholic Beverage Code with the population of active license and permit fees issued by the City to ensure the City issues and collects all alcoholic beverage license and permit fees as permitted by the Texas Alcoholic Beverage Code. | Implemented |
| 2.3 | We recommend the Director of Dallas Water Utilities revises DWU-PRO-156-RB to incorporate the improved internal controls. | Implemented |
| 2.4 | We recommend the Director of Dallas Water Utilities retains documentation of monitoring controls including review of the Fee Schedule updates, identification of original licenses and permits, and comparison of the City's population of active license and permit fees with the Texas Alcoholic Beverage Code's population of active licenses and permits. | Implemented |

Audit of Business Partners Oversight – Department of Park and Recreation

REPORT RELEASED ON DECEMBER 7, 2018

| No. | Recommendation | Results |
|-----|---|-------------|
| 1.1 | We recommend the Director of Park and Recreation ensures the Leisure Venue Destination Management Division performs and fully completes contract oversight and monitoring procedures as specified by the Leisure Venue Destination Management Division policies and procedures. | Implemented |
| 1.2 | We recommend the Director of Park and Recreation maintains adequate and qualified personnel by working with the City's Department of Human Resources to evaluate and streamline the recruiting and hiring process for the Leisure Venue Destination Management Division contract administrators. | Implemented |
| 2.1 | <p>We recommend the Director of Park and Recreation ensures all necessary contract monitoring activities are properly executed by minimizing the fragmentation and increasing coordination among Park and Recreation 's divisions and other City departments which may include:</p> <ul style="list-style-type: none"> • Defining and agreeing upon roles and responsibilities. • Establishing compatible policies and procedures across Park and Recreation divisions with contract oversight and monitoring responsibilities. • Reinforcing the Leisure Venue Destination Management Division 's role as the centralized oversight function within Park and Recreation to monitor and evaluate the adequacy of contract monitoring activities performed by Park and Recreation divisions and other City departments. | Implemented |
| 2.2 | We recommend the Director of Park and Recreation ensures all necessary contract monitoring activities are properly executed by confirming personnel have the specialized skills and experience to oversee specific contract oversight and monitoring activities, such as conveyance of capital assets and analysis of financial data to ensure contract compliance. | Implemented |
| 3.1 | We recommend the Director of Park and Recreation in coordination with the City Manager develops a consistent process for receiving Dallas Zoological Society/Dallas Zoo Management, Inc. requests to convey new assets; identifies the City department or division to receive such requests; and | Implemented |

| No. | Recommendation | Results |
|------------|--|-------------|
| | communicates the process to Dallas Zoological Society/Dallas Zoo Management, Inc. | |
| 3.2 | <p>We recommend the Director of Park and Recreation in coordination with the City Manager develops and implements policies and procedures to ensure new assets acquired by Dallas Zoological Society/Dallas Zoo Management, Inc. are consistently conveyed to the City. This may include:</p> <ul style="list-style-type: none"> • Defining and agreeing upon roles and responsibilities. • Establishing compatible policies and procedures to operate across departments and PKR divisions. • Centralizing oversight by the Leisure Venue Destination Management Division to ensure receipt of information needed to fulfill contract monitoring responsibilities related to conveyance of assets. | Implemented |
| 5.1 | We recommend the Director of Park and Recreation ensures the Leisure Venue Destination Management Division and Park and Recreation Special Services validate the accuracy and completeness of gross sales and revenue reported by the contractors managing Elm Fork, the golf courses, and the tennis centers. | Implemented |
| 5.2 | We recommend the Director of Park and Recreation implements consistent policies and procedures to review additional contractor documentation, such as daily cash drawer counts, close out reports to credit card reports (z-tapes), cash receipts, check deposits, and bank reconciliations. | Implemented |
| 5.3 | We recommend the Director of Park and Recreation requires the golf courses and the tennis centers to obtain and provide externally validated or audited gross sales reports. | Implemented |
| 6.1 | We recommend the Director of Park and Recreation assesses the current policy and procedure for distributing Dallas Arboretum complimentary tickets to identify ways to accomplish the objective to provide all City residents equitable access to the Dallas Arboretum. | Implemented |

| No. | Recommendation | Results |
|------------|---|-------------|
| 6.2 | <p>We recommend the Director of Park and Recreation implements a consistent procedure for:</p> <ul style="list-style-type: none"> Communicating the overall purpose of the Program to recreation center staff responsible for distributing the complimentary Dallas Arboretum tickets. Advertising or communicating the availability of the complimentary Dallas Arboretum tickets to the public. Managing practical aspects of the Program, such as the number of complimentary Dallas Arboretum tickets allowed annually per resident and how to distribute the tickets equitably across the City, by continuing to monitor the Program and make adjustments as necessary. | Implemented |
| 7.1 | <p>We recommend the Director of Park and Recreation, in consultation with the City Attorney's Office, work with Dallas Zoological Society/Dallas Zoo Management, Inc. and the Department of Sustainable Development and Construction to clarify the language in the contract regarding ownership of land purchased by Dallas Zoological Society/Dallas Zoo Management, Inc. before the Dallas Zoo privatization.</p> | Implemented |
| 7.2 | <p>We recommend the Director of Park and Recreation, in consultation with the City Attorney's Office, work with Dallas Zoological Society/Dallas Zoo Management, Inc. and the Department of Sustainable Development and Construction to convey the land to the City if the clarified contract language results in a determination that the land should have been transferred.</p> | Implemented |
| 8.1 | <p>We recommend the Director of Park and Recreation develops a process to annually define the specific performance indicators or measures and other relevant information agreed upon by Dallas Zoological Society/Dallas Zoo Management, Inc. and Dallas Arboretum and Botanical Society, Inc.</p> | Implemented |
| 8.2 | <p>We recommend the Director of Park and Recreation identifies how Park and Recreation personnel will evaluate performance, including the specific performance information required for evaluation and when the information should be received by Park and Recreation personnel.</p> | Implemented |

| No. | Recommendation | Results |
|------------|--|-------------|
| 8.3 | We recommend the Director of Park and Recreation ensures that Park and Recreation personnel are conducting periodic performance analysis as required by the Leisure Venue Destination Management Division policies and procedures. | Implemented |
| 9 | We recommend the Director of Park and Recreation, in consultation with the City Attorney's Office, work with Dallas Zoological Society/Dallas Zoo Management, Inc. and Dallas Arboretum and Botanical Society, Inc. to include in a supplemental contract agreement a process to annually define the specific performance indicators or measures and other relevant information as described in Recommendation VIII. | Implemented |
| 10 | We recommend the Director of Park and Recreation implements procedures to more closely monitor the financial position of these two business partners, including the financial risks noted. | Implemented |
| 12 | We recommend the Director of Park and Recreation implements policies and procedures to ensure Dallas Arboretum and Botanical Society, Inc.'s fulfillment of matching requirements aligns with Section 3.2 of the contract. If additional or revised language is needed, we recommend the Director of Park and Recreation, in consultation with the City Attorney's Office, works with Dallas Arboretum and Botanical Society, Inc. to develop a supplemental contract agreement. | Implemented |

Audit of VisitDallas

REPORT RELEASED ON JANUARY 4, 2019

| No. | Recommendation | Results |
|-------------|--|-------------|
| 1.1a | <p>We recommend the Director of Convention and Event Services improves monitoring of VisitDallas by developing and adopting formal procedures to:</p> <ul style="list-style-type: none"> • Document a more in-depth review of VisitDallas' expenses. | Implemented |
| 1.1b | <p>We recommend the Director of Convention and Event Services improves monitoring of VisitDallas by developing and adopting formal procedures to:</p> <ul style="list-style-type: none"> • Obtain and review annually VisitDallas' Form 990. | Implemented |
| 1.1c | <p>We recommend the Director of Convention and Event Services improves monitoring of VisitDallas by developing and adopting formal procedures to:</p> <ul style="list-style-type: none"> • Request VisitDallas presents annual briefings on VisitDallas' budget, activities, and performance goals to the appropriate City Council committee. | Implemented |
| 1.1d | <p>We recommend the Director of Convention and Event Services improves monitoring of VisitDallas by developing and adopting formal procedures to:</p> <ul style="list-style-type: none"> • Ensure formal City approval (City Manager or City Manager's designee) of VisitDallas' performance goals. • Ensure formal City approval (City Manager or City Manager's designee) of VisitDallas' annual budget. | Implemented |
| 1.2 | <p>We recommend the Director of Convention and Event Services improves monitoring of VisitDallas by working in coordination with VisitDallas to create a financial reporting format that:</p> <p>(1) segments spending by funding source and in total across all funding sources for the same categories of expenses; and</p> <p>(2) provides more detailed information.</p> | Implemented |

| No. | Recommendation | Results |
|------------|---|--------------------|
| 1.3 | We recommend the Director of Convention and Event Services improves monitoring of VisitDallas by consulting with the City Attorney's Office, to implement a memorandum of understanding or supplemental contract agreement with VisitDallas that stipulates reasonable due dates for contractual obligations. | Implemented |
| 2.1 | <p>We recommend the Director of Convention and Event Services ensures Convention and Event Services timely invoices VisitDallas for the annual capital contribution to meet VisitDallas' annual \$500,000 funding commitment to Convention and Event Services.</p> <p>Status: The new contract between the City and VisitDallas beginning on October 1, 2020, no longer requires capital contributions.</p> | No Longer Relevant |
| 2.2 | <p>We recommend the Director of Convention and Event Services monitors the timeliness of collections and performs appropriate collection efforts if capital contributions are not received timely.</p> <p>Status: The new contract between the City and VisitDallas beginning on October 1, 2020, no longer requires capital contributions.</p> | No Longer Relevant |
| 2.3 | <p>We recommend the Director of Convention and Event Services in consultation with the City Attorney's Office, determines the appropriate funds for sourcing capital contributions to ensure compliance with the State of Texas Local Government Code for Improvement Districts in Municipalities and Counties Chapter 372.003(b)(13): Authorized Improvements.</p> <p>Status: The new contract between the City and VisitDallas beginning on October 1, 2020, no longer requires capital contributions.</p> | No Longer Relevant |

| No. | Recommendation | Results |
|------------|---|--------------------|
| 2.4 | We recommend the Director of Convention and Event Services in coordination with VisitDallas, works to take appropriate corrective actions, if the City Attorney's Office determines capital contributions were incorrectly sourced. | No Longer Relevant |
| | Status: The new contract between the City and VisitDallas beginning on October 1, 2020, no longer requires capital contributions. | |
| 3.1 | We recommend the Director of Economic Development ensures Economic Development timely invoices VisitDallas for quarterly installment payments to meet VisitDallas' annual \$100,000 funding commitment to Economic Development and Creative Industries. | No Longer Relevant |
| | Status: Creative Industries is no longer a division of Economic Development and has been moved to VisitDallas. As such, Economic Development is no longer responsible for monitoring the payments described in the recommendations. | |
| 3.2 | We recommend the Director of Economic Development monitors the timeliness of collections and performs appropriate collection efforts if quarterly installment payments are not received timely. | No Longer Relevant |
| | Status: Creative Industries is no longer a division of Economic Development and has been moved to VisitDallas. As such, Economic Development is no longer responsible for monitoring the payments described in the recommendations. | |
| 5.1 | We recommend the Director of Economic Development, as allowed by the City contract with the Dallas Tourism Public Improvement District and VisitDallas, develops a formal contract monitoring procedure. | Implemented |
| 5.2 | We recommend the Director of Economic Development, as allowed by the City contract with the Dallas Tourism Public Improvement District and VisitDallas, requests and documents timely collection of contract deliverables. | Implemented |

| No. | Recommendation | Results |
|-------------|---|--------------------|
| 5.3 | We recommend the Director of Economic Development, as allowed by the City contract with the Dallas Tourism Public Improvement District and VisitDallas, obtains and reviews annually the Dallas Tourism Public Improvement District 's Form 990 and VisitDallas' Form 990. | Implemented |
| 8.1 | We recommend the Director of Convention and Event Services: Requests VisitDallas develops policies and procedures that document the methodology, formulas, and associated definitions, used in preparing both the monthly VisitDallas Metrics report and the annual Accomplishments and Action Plan report. | Implemented |
| 8.2 | We recommend the Director of Convention and Event Services reviews these VisitDallas policies and procedures for completeness and reasonableness and requests VisitDallas amends any aspects that are not considered sufficient. | Implemented |
| 8.3 | We recommend the Director of Convention and Event Services obtains underlying source documentation used by VisitDallas to produce metrics and periodically validates the accuracy of reported information. | Implemented |
| 11.1 | <p>We recommend the Director of Convention and Event Services develops procedures for data and metrics measuring the success of the Convention Center including retaining proper supporting documentation.</p> <p>Status: Convention and Event Services delegated managing and operating the Convention Center to a contractor OVG360. The contractor's compensation is directly tied to their performance on the successful operations of the Convention Center. Convention and Event Services monitors OVG360's performance.</p> | No Longer Relevant |

| No. | Recommendation | Results |
|-------------|---|--------------------|
| 11.2 | We recommend the Director of Convention and Event Services conducts a documented comparative analysis on a periodic basis of the Convention Center space rental rates. | No Longer Relevant |
| | <p>Status:</p> <p>Convention and Event Services delegated managing and operating the Convention Center to a contractor OVG360. The contractor's compensation is directly tied to their performance on the successful operations of the Convention Center. Convention and Event Services monitors OVG360's performance.</p> | |
| 14 | We recommend the Director of Convention and Event Services monitors VisitDallas' compensation practices with particular focus on the basis for the CEO's annual compensation goals in order to demonstrate compliance with State law related to the Hotel Occupancy Tax. | Implemented |
| 16 | We recommend the Director of Convention and Event Services requests that VisitDallas strengthens the VisitDallas' Policies and Procedures Manual to provide adequate guidance on allowable expenses to better ensure the City achieves the expected benefit from expenses made from the Hotel Occupancy Tax and the Dallas Tourism Public Improvement District funds. | Implemented |
| 17 | We recommend the Director of Convention and Event Services requests VisitDallas complies with State of Texas law for the Hotel Occupancy Tax funds by maintaining a separate bank account for the Hotel Occupancy Tax funds. | Implemented |
| 18 | We recommend the Director of Economic Development requests VisitDallas complies with the Dallas Tourism Public Improvement District administrative contract with VisitDallas by maintaining a separate bank account for the Dallas Tourism Public Improvement District funds. | Implemented |

Audit of Department of Dallas Water Utilities' Water Quality and Safety, Testing, and Monitoring

REPORT RELEASED ON MARCH 22, 2019

| No. | Recommendation | Results |
|------------|--|-------------|
| 1 | We recommend the Director of Dallas Water Utilities establish expectations for: (1) response time and response resolution; and, (2) customer satisfaction in the water quality complaint resolution policies and procedures. These requirements may vary based on the type of complaint and may be addressed by referencing a completed Service Level Agreement that includes the call response time expectations for water quality complaint types. | Implemented |
| 2 | We recommend the Director of Dallas Water Utilities improve the tracking of water quality complaint resolution by noting in either data source (Excel or SAP) when a closed complaint is still outstanding in the other data source. | Implemented |
| 3 | We recommend the Director of Dallas Water Utilities eliminate the use of prior year complaint numbers to track new complaint. | Implemented |
| 4.1 | We recommend the Director of Dallas Water Utilities develop and implement policies and procedures that specify requirements to: Independently compare Texas Commission on Environmental Quality report data to source documents before monthly report submission. | Implemented |
| 4.2 | We recommend the Director of Dallas Water Utilities develop and implement policies and procedures that specify requirements to: Reduce the potential for errors by limiting data transfer among forms. | Implemented |
| 5.1 | We recommend the Director of Dallas Water Utilities ensure Bachman Water Treatment Plant has current policies and procedures. | Implemented |
| 5.2 | We recommend the Director of Dallas Water Utilities ensure East Side Water Treatment Plant has policies and procedures for filtration. | Implemented |
| 5.3 | We recommend the Director of Dallas Water Utilities ensure the annual review process for policies and procedures is adequate to determine if policies and procedures are complete and current. | Implemented |

Audit of Business Partner Oversight for White Rock Boathouse, Inc.

REPORT RELEASED ON MARCH 29, 2019

| No. | Recommendation | Results |
|------------|--|-------------|
| 1.1 | We recommend the Director of Park and Recreation implement formal contract oversight and monitoring policies and procedures to reduce the risk of contract noncompliance. This includes ensuring contracts are timely renewed and properly executed. | Implemented |
| 1.2 | We recommend the Director of Park and Recreation implement formal contract oversight and monitoring policies and procedures to reduce the risk of contract noncompliance. This includes ensuring White Rock Boathouse, Inc. develops a Master Plan approved by the Park and Recreation Board to operate and maintain the "Premises." | Implemented |
| 1.3 | We recommend the Director of Park and Recreation implement formal contract oversight and monitoring policies and procedures to reduce the risk of contract noncompliance. This includes ensuring receipt and review of White Rock Boathouse Inc. financial statements prepared in accordance with generally accepted accounting principles. | Implemented |
| 1.4 | We recommend the Director of Park and Recreation implement formal contract oversight and monitoring policies and procedures to reduce the risk of contract noncompliance. This includes requiring White Rock Boathouse, Inc. to maintain identifiable financial records needed to produce complete and accurate financial statements. | Implemented |
| 2 | We recommend the Director of Park and Recreation request the creation of a White Rock Lake Beautification Trust Fund or ensure that a designated account for funds received from White Rock Boathouse, Inc. is maintained for improvements to the "Premises" operated by White Rock Boathouse, Inc. or White Rock Lake Park and does not include funds from other sources. | Implemented |
| 3.1 | We recommend the Director of Park and Recreation implement formal policies and procedures to ensure that White Rock Boathouse, Inc. provides an accurate and complete accounting of revenues and remits correct payments to the City. | Implemented |

| No. | Recommendation | Results |
|-----|---|-------------|
| 3.2 | We recommend the Director of Park and Recreation request White Rock Boathouse, Inc. to obtain and provide externally validated or audited financial information or develop and implement Park and Recreation procedures to periodically provide some assurance that gross sales and revenues reported are complete and accurate. | Implemented |
| 4.1 | We recommend the Director of Park and Recreation, in consultation with the City Attorney's Office work with the Boathouse Board of Directors to agree on which portion of Filter Building "Extras" generated from the rental of the Filter Building should be included in "gross revenues" for purposes of calculating payment to the City. | Implemented |
| 4.2 | We recommend the Director of Park and Recreation, in consultation with the City Attorney's Office document the agreement of revenues generated from the rental of the Filter Building that will be included in "gross revenues". | Implemented |
| 4.3 | We recommend the Director of Park and Recreation, in consultation with the City Attorney's Office require White Rock Boathouse, Inc. to make payment to the City within a reasonable timeframe for any outstanding portion of "gross revenues" the City should have received, as applicable. | Implemented |
| 5.1 | We recommend the Director of Park and Recreation develop a process to annually define the specific performance indicators or measures and other relevant information agreed upon by White Rock Boathouse, Inc. | Implemented |
| 5.2 | We recommend the Director of Park and Recreation identify how Park and Recreation personnel will evaluate White Rock Boathouse, Inc.'s performance including the specific performance information required for evaluation and when the information should be received by Park and Recreation personnel. | Implemented |
| 5.3 | We recommend the Director of Park and Recreation develop and implement formal policies and procedures to ensure Park and Recreation contract monitoring procedures include periodic performance analysis. | Implemented |

| No. | Recommendation | Results |
|-----|---|-------------|
| 6 | We recommend the Director of Park and Recreation work with White Rock Boathouse, Inc. to define the specific performance indicators or measures and other relevant information needed to allow Park and Recreation to appropriately monitor whether White Rock Boathouse, Inc. is achieving the City's goal to provide rowing opportunities to youth in the City. | Implemented |
| 7.1 | We recommend the Director of Park and Recreation request White Rock Boathouse, Inc. to adopt and implement formal policies and procedures or other internal controls over expenses and credit card usage to support White Rock Boathouse, Inc.'s mission. | Implemented |
| 7.2 | We recommend the Director of Park and Recreation request White Rock Boathouse, Inc. to obtain and provide externally validated or audited financial information or develop and implement Park and Recreation procedures to periodically provide some assurance over the proper accounting and internal control for expenses and credit card usage. | Implemented |

Audit of the Dallas Police Department's Complaint Process

REPORT RELEASED ON NOVEMBER 25, 2019

| No. | Recommendation | Results |
|------------|--|-------------|
| A.1 | We recommend the Chief of Police develop and implement procedures that include standards for how to request, review, authorize, and document the voiding of incidents in Blue Team and IAPro. The procedures should limit deletions and require documentation of the reasons for the deletion of incidents, such as court ordered expungements, etc. | Implemented |
| A.2 | We recommend the Chief of Police develop and implement procedures that include standards for conducting annual monitoring of IAPro/Blue Team data accuracy and completeness, e.g. gaps in the incident numbering. | Implemented |
| A.3 | We recommend the Chief of Police develop and implement procedures that include standards for performing a quarterly review of user access in IAPro to ensure user privileges are commensurate with the job descriptions. | Implemented |
| A.4 | We recommend the Chief of Police develop and implement procedures that include standards for performing a quarterly review of user access in IAPro to: (1) determine whether user accounts not accessed within a consecutive 90-day period should be disabled; and, (2) revoke access of terminated employees. | Implemented |
| C.5 | We recommend the Chief of Police to incorporate the United States Department of Justice's best practices, such as: (1) creating a 24-hour hotline; and, (2) updating and distributing informational materials such as brochures that describe: (a) the investigation and disciplinary process; (b) how and where to file a complaint; (c) how and where to check the status of a complaint; and, (d) contact information for the Community Police Oversight Board, and the Office of Community Police Oversight. | Implemented |

Audit of the Office of Community Care Community Centers

REPORT RELEASED ON MAY 22, 2020

| No. | Recommendation | Results |
|------------|---|-----------------|
| A.1 | We recommend the Office of Community Care (currently Office of Community Care and Empowerment) formally approve all written protocols and procedures. | Implemented |
| A.2 | We recommend the Office of Community Care and Empowerment continue to establish community center protocols and procedures for the areas yet to be addressed. | Implemented |
| A.3 | We recommend the Office of Community Care and Empowerment correct the petty cash segregation of duties and reconciliation form internal control weaknesses. | Implemented |
| C.1 | We recommend the Office of Community Care and Empowerment conduct a cost-benefit analysis for outsourcing the Martin Luther King, Jr. Celebration Events and present the results to the City Manager for consideration of outsourcing the Martin Luther King, Jr. Celebration Events. | Implemented |
| D.1 | We recommend the Office of Community Care and Empowerment work with the Controller's Office and Office of Budget for a timely resolution of the client assistance funds with negative balances. | Not Implemented |

Status: The City Controller's Office and the Office of the Budget fully resolved five of the seven negative balance trust funds identified in the original audit. However, two remaining trust funds still have a negative balance at the unit level,

Fund 0305 (Unit 9374) = \$(187,246.42)

Fund 0312 (Unit 0418) = \$(306,533.12)

| Fund Type | Fund | Unit | Fund Name | Fund Balance as of February 2025 |
|-------------------|------|------|--------------------|----------------------------------|
| Trust Fund | 0305 | 9365 | MLK Trust | \$212,639.38 |
| Trust Fund | 0305 | 9374 | MLK Trust | \$(187,246.42) |
| Fund total | | | | \$25,392.96 |
| Trust Fund | 0312 | 0418 | TXU Energy Aid MLK | \$(306,533.12) |
| Trust Fund | 0312 | 1435 | TXU Energy Aid WD | \$306,533.12 |
| Fund total | | | | \$0 |

Audit of City-Owned Buildings' Elevator Safety

REPORT RELEASED ON SEPTEMBER 15, 2020

| No. | Recommendation | Results |
|-----|--|-------------|
| 1 | <p>We recommend the City Manager ensure a City-wide process, such as an Administrative Directive, is developed and implemented, that establishes responsibilities for monitoring the maintenance and annual inspection of elevators located in City-owned buildings. This process should ensure all elevators on a going forward basis:</p> <ul style="list-style-type: none">• Are identified.• Have documentation showing current State of Texas certification.• Have as complete a record of maintenance performed as possible, given the availability of historical maintenance records. | Implemented |

Audit of Fire Hydrant Inspection, Flow-Testing, and Maintenance Process

REPORT RELEASED ON SEPTEMBER 15, 2020

| No. | Recommendation | Results |
|------------|---|-----------------|
| A.1 | We recommend the Chief of Dallas Fire-Rescue maintain accuracy of fire hydrant count by comparing the Dallas Fire Rescue Internal Document System public fire hydrant list to the Dallas Water Utilities Geographic Information System hydrant list at least annually. | Implemented |
| A.2 | <p>We recommend the Chief of Dallas Fire-Rescue assess and update the standard operating procedures as needed so that compliance can be achieved for:</p> <ul style="list-style-type: none"> (1) Inspecting 100 percent of all public fire hydrants annually. (2) Monitoring the status of public fire hydrants in need of repair or out of service at least monthly. (4) Clarifying documentation procedures for Battalion Chief spot checks. | Not Implemented |

Status: The updated Dallas Fire-Rescue Manual of Procedures addresses the elements below:

- (1) Inspecting 98 percent of all public fire hydrants annually.
- (2) Monitoring the status of public fire hydrants in need of repair or out of service at least monthly.
- (4) Battalion Chief spot checks of public fire hydrants.

However, there is no evidence that compliance was achieved for items (1) and (4).

Item (1) – Evidence shows 91% inspection rate.

Item (4)- Dallas Fire-Rescue's Internal Document System (IDS) system which was used to track spot checks is now inaccessible due to the ransomware attack the City suffered in Fiscal Year 2024. Dallas Fire-Rescue is working with Information and Technology Services to regain access to the necessary function within the Internal Document System and to reinstate this control.

Audit of the Office of Homeless Solutions

REPORT RELEASED ON SEPTEMBER 17, 2021 (REVISED JANUARY 20, 2022)

| No. | Recommendation | Results |
|------------|--|--------------------|
| A.1 | <p>We recommend the Director of the Office of Homeless Solutions Require Rapid Rehousing Program subrecipients to provide documentation that a background check is performed for current participants and for future applicants prior to approval.</p> <p>Status: Office of Homeless Solutions is following the United States Department of Housing and Urban Development guidelines, which were published after the audit, that suggest to not use the background check because it is a barrier that prevents the homeless clients from obtaining housing.</p> | No Longer Relevant |
| C.1 | <p>We recommend the Director of the Office of Homeless Solutions: Review the invoices and contract with the hotel and resolve the payments for unused hotel rooms. Resolution may involve seeking reimbursement for unused hotel room payments, documenting acceptance of the payments as needed due to COVID-19, and/or using other funds to pay for these rooms.</p> | Implemented |

Audit of Pedestrian Safety

REPORT RELEASED ON MAY 23, 2022

| No. | Recommendation | Results |
|------------|---|-------------|
| A.1 | We recommend the Director of the Dallas Department of Transportation (currently Department of Transportation and Public Works) develop and implement specific, measurable, and time-bound goals, objectives, and performances, measures to improve pedestrian safety. | Implemented |
| A.2 | We recommend Director of the Department of Transportation and Public Works develop and implement written operating procedures for collecting, analyzing, and using pedestrian accident data to improve safety conditions at high injury locations. | Implemented |
| A.3 | We recommend Director the Department of Transportation and Public Works develop and implement written criteria and work instructions for decision-making related to: a) pedestrian incident investigations, traffic studies, and road safety audits; b) appropriate pedestrian countermeasures; and, c) re-design of high injury locations. | Implemented |

Audit of Dangerous and Aggressive Dogs Investigation and Determination Process

REPORT RELEASED ON AUGUST 29, 2022

| No. | Recommendation | Results |
|-----------|--|-------------|
| A1 | <p>Recommend the Director of Dallas Animal Services in consultation with City Attorney recommend the City Council consider technical revisions to Dallas City Code, Chapter 7, Animals, Article V-a. Aggressive Dogs which include:</p> <ul style="list-style-type: none"> • In Section 7-5.15, describe how the noncompliance hearings will be held or remove the words "Noncompliance Hearing," from the title of the section. • • In Section 7-5.16 (c), change the responsible party to the Municipal Court. | Implemented |
| A2 | <p>Recommend Director of Dallas Animal Services develop formal policies and procedures for ensuring owners comply with the requirements for owning dangerous and aggressive dogs.</p> | Implemented |

Appendix B: Management's Response

Memorandum



DATE: June 4, 2025

TO: Mark S. Swann – City Auditor

SUBJECT: Response to Fiscal Year 2025 Follow-Up of Prior Audit Recommendations

This letter acknowledges the City Manager's Office received the [*Fiscal Year 2025 Follow-Up of Prior Audit Recommendations*](#) audit report. City management is committed to implementing agreed-to audit recommendations, as demonstrated by the current 87% overall implementation rate.

Further, 100% of agreed-to recommendations were implemented or were determined no longer relevant for the Audit of VisitDallas, Audit of Business Partners Oversight – Department of Park and Recreation, and the Audit of Business Partner Oversight for White Rock Boathouse, Inc.

The City Controller's Office worked with the Office of Arts and Culture to implement most of the audit recommendations from the *Audit of Business Partners Oversight—Arts District*. However, the department underwent significant personnel changes, and many established controls did not transition with the personnel changes. The Office of Arts and Culture has developed a reimplementation action plan that includes reviewing procedures, forms, and processes, resuming the controls previously in place, and it anticipates implementing the recommendations by September 30, 2025. The City Controller's Office will work with the Office of Arts and Culture to verify the reimplemented controls mitigate the risks originally identified.

Similarly, the City Controller's Office will assist the other departments in continuing to work towards implementing recommendations when feasible.

We appreciate the professionalism and hard work of the City Auditor and his staff and their acknowledgment of our progress in strengthening the City's internal controls.

Service First, Now!

[Kimberly Bizer-Tolbert \(Jun 4, 2025 12:21 CDT\)](#)

Kimberly Bizer Tolbert
City Manager

Response to Fiscal Year 2025 Follow-Up of Prior Audit Recommendations

June 4, 2025

Page 2 of 2

C: Jack Ireland, Chief Financial Officer
 Tammy Palomino, City Attorney, City Attorney's Office
 Dominique Artis, Chief of Public Safety
 Liz Cedillo-Pereira, Assistant City Manager
 Robin Bentley, Assistant City Manager
 Alina Ciocan, Assistant City Manager
 Dev Rastogi, Assistant City Manager
 Donzell Gipson, Assistant City Manager
 Elizabeth Saab, Chief of Strategy, Engagement, and Alignment (I)
 Michele Andre, Director, Office of Community Police Oversight
 Janette Weedon, Director, Budget & Management Services
 Sheri Kowalski, City Controller, City Controller's Office
 Nina Arias, Director, Department of Human Resources
 Daniel C. Comeaux, Chief of Police, Dallas Police Department
 Samuel Sarmiento, Deputy Chief/Director (I), Dallas Marshal's Office
 Justin Ball, Fire Chief, Dallas Fire-Rescue
 Gregory Nelson, Director, Dallas Municipal Court
 Martine E. Philippe, Director, Office of Arts and Culture
 Jessica Galleshaw, Director, Office of Community Care and Empowerment
 John Jenkins, Director, Department of Park & Recreation
 Rosa Fleming, Director, Convention & Event Services
 Kevin Spath, Director, Economic Development
 Paul Ramon, Director, Dallas Animal Services
 Clifton Gillespie, Director, Department of Sanitation Services
 Christine Crossley, Director, Office of Homeless Solutions
 Sarah Standifer, Director, Dallas Water Utilities
 Dr. Ghassan (Gus) Khankarli, Director, Department of Transportation and Public Works
 Jennifer Nicewander, Director, Office of Bond & Construction Management
 Tanishia Dorsey, Director (I), Information & Technology Services
 Juanita Ortiz, Director, Office of Procurement Services

"Service First, Now!"

Connect – Collaborate – Communicate