

Memorandum



CITY OF DALLAS

DATE: September 11, 2018

TO: Honorable Members of the
Government Performance and Financial Management Committee –
Jennifer S. Gates (Chair); Scott Griggs (Vice Chair);
Tennell Atkins; Kevin Felder; Sandy Greyson; Philip T. Kingston; Lee M. Kleinman

SUBJECT: Office of the City Auditor Fiscal Year 2019 Audit Plan

Carol A. Smith, First Assistant City Auditor, will provide a briefing to the members of the Government Performance and Financial Management Committee on Monday, September 17, 2018 regarding:

- Office of the City Auditor Fiscal Year 2019 Audit Plan

Sincerely,

A handwritten signature in black ink that reads "Carol A. Smith for". The signature is written in a cursive, flowing style.

Craig D. Kinton
City Auditor

[Attachment]

C: Honorable Mayor and Members of the City Council
T.C. Broadnax, City Manager
Christopher Caso, Interim City Attorney
Biliera Johnson, City Secretary
Preston Robinson, Administrative Judge
Kimberly Bizer Tolbert, Chief of Staff to the City Manager
M. Elizabeth Reich, Chief Financial Officer

Majed A. Al-Ghafry, Assistant City Manager
Jon Fortune, Assistant City Manager
Joey Zapata, Assistant City Manager
Nadia Chandler Hardy, Chief of Community Services
Directors and Assistant Directors

Office of the City Auditor – Fiscal Year 2019 Audit Plan

**Government Performance & Financial
Management Committee
September 17, 2018**

**Carol A. Smith
First Assistant City Auditor
Office of the City Auditor
City of Dallas**



Purpose

- Requirement for an Annual Audit Plan

“Before the beginning of each fiscal year the City Auditor shall submit an annual audit plan to the City Council for approval.”

Source: Council Resolution 904027

Office of the City Auditor Serves as a General Control in Support of the City's Internal Control Structure

*“The Office of the City Auditor is an independent appraisal activity within the City organization for the review of operations as a service to the City Council and to management. Audit work carried out by the Office functions as a **general control** by measuring and evaluating the effectiveness of other controls.”*

Source: Council Resolution 904027



Office of the City Auditor Serves as a General Control in Support of the City's Internal Control Structure

“The objective of audit work carried out by the Office is to assist all members of the City Council and City management in the effective discharge of their responsibilities by furnishing them with analyses, appraisal, recommendations, and pertinent comments concerning the activities reviewed.”

Source: Council Resolution 904027

Office of the City Auditor Serves as a General Control in Support of the City's Internal Control Structure

Internal control is a process used by management to help an entity achieve its objectives.

Internal controls help an entity:

- Run its operations efficiently and effectively
- Report reliable information about operations
- Comply with applicable laws and regulations

Audit Plan Development Requires Multiple Steps

- Define the audit universe
- Determine the auditable units
- Assess risk
- Review prior audit coverage



Audit Plan Development Requires Multiple Steps

- Consider:
 - Work in progress
 - Required work
 - Suggestions from City Council Members, management, audit staff, and research of peer city audits
 - Proposals from previous audit plans

Audit Plan Development Requires Multiple Steps

- Prioritize proposals
- Consider staffing constraints
- Confer with Government Performance and Financial Management Committee Members
- Recommend annual audit plan for City Council approval

A "Heat Map" Is Updated Annually to Reflect Auditable Units, Risk, Coverage, and Proposed Work

City Auditor's Office

FY 2019 Auditable Units Risk-Ranked by Department - Updated With FY 2018 Adopted Budget

Prior Audit Coverage and Proposed FY 2019 Audit Plan

| Unit Number | Department | Auditable Units ⁽¹⁾ | Reporting | | Operational | | Compliance ⁵ | Weighted Total ⁶ | FY 2018 Total Adopted Budget |
|-------------|-------------|--|------------------------|----------------------------|----------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|
| | | | Financial ¹ | Non Financial ² | Effectiveness ³ | Efficiency ⁴ | | | |
| 1 | ATT | Legal Services | | | | | (16) | 214 | 18,792,783 |
| 2 | AVI | Airport Services | (16, 17, 18) P | (16, 17, 18) P | (16, 18) P | (16, 18) | (18) | 200 | 82,824,732 |
| 3 | AVI | Airport Capital Construction and Debt Service | | | | | | 139 | 45,251,582 |
| 4 | Capital Bud | Water Utilities | (16, 18) P | (16, 18) P | (16, 18) P | (16, 18) P | (18) P | 202 | 286,800,000 |
| 5 | Capital Bud | Streets and Thoroughfares | (18) P | (18) P | (17, 18) P | (17, 18) P | (18) P | 221 | 54,400,479 |
| 6 | Capital Bud | City Facilities | (18) P | (16, 18) P | (16, 18) P | (16, 18) P | (18) P | 243 | 17,549,000 |
| 7 | Capital Bud | Flood Protection and Storm Drainage | (18) P | (18) P | (18) P | (18) P | (18) P | 183 | 16,592,773 |
| 8 | Capital Bud | Aviation Facilities | (18) P | (18) P | (18) P | (18) P | (18) P | 195 | 28,710,692 |
| 9 | Capital Bud | Economic Development | WIP | WIP | WIP | WIP | WIP | 222 | 45,540,265 |
| 10 | Capital Bud | Convention and Event Services | (18) P | (18) P | (18) P | (18) P | (18) P | 158 | 11,462,329 |
| 11 | Capital Bud | Equipment Acquisition | | | | | | 183 | 30,000,000 |
| 12 | Capital Bud | Cultural Facilities | (18) P | (18) P | (18) P | (18) P | (18) P | 136 | 1,000,000 |
| 13 | CCO | Financial Services and Financial Reporting | (16, 17) WIP, P | (16, 17) | (16, 17) P | (16, 17) P | (16, 17) P | 172 | 6,778,464 |
| 14 | CES | Convention Center Facilities Services | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (17) WIP, P | WIP, P | WIP, P | 183 | 74,305,103 |
| 15 | CES | Convention Center Debt Svc Payment | | | | | | 173 | 23,482,163 |
| 16 | CIS | Communication & Information Services | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) P | 277 | 90,114,121 |
| 17 | CMO | City Administration | (16, 17, 18) P | (16, 17, 18) P | (16, 17, 18) P | (16, 17, 18) P | (16, 17, 18) P | 157 | 2,670,434 |
| 18 | CODE | Neighborhood Code and Nuisance Abatement | (17, 18) P | (17, 18) P | (17, 18) P | (17) P | (18) P | 135 | 29,394,080 |
| 19 | CODE | Consumer Health | | | | | | 156 | 3,328,761 |
| 20 | CTJ | Judiciary Services | | | | | | 187 | 3,728,247 |
| 21 | CTS | Municipal Court Services | (17, 18) P | (16, 17, 18) P | (16, 17, 18) P | (16, 17, 18) P | P | 222 | 6,903,310 |
| 22 | CTS | Low Sterrett Contract, Detention Ctr, Env Crimes Unit, City Marshall | | | (18) | (18) | | 200 | 14,121,907 |
| 23 | CVS | Civil Service | | | | | | 179 | 3,080,815 |
| 24 | DAS | Dallas Animal Services | | (17, 18) | (17, 18) P | (17) | (17, 18) | 230 | 14,032,159 |
| 25 | Debt Svc | General Obligation Debt | | | | | | 158 | 267,322,998 |
| 26 | DFR | Fire and Rescue Emergency Response | (18) P | P | (18) P | (18) | (18) P | 197 | 186,072,928 |
| 27 | DFR | Fire Dispatch/Communications & Special Operations | (18) P | (16) P | (16, 18) P | (18) | (16, 18) P | 175 | 17,283,515 |
| 28 | DFR | Fire Investigations & Inspections | P | P | (18) P | | (18) P | 172 | 16,010,059 |
| 29 | DFR | Fire Training and Support Services | (16) P | (16, 18) P | (16, 18) P | (16, 18) | (16, 18) P | 183 | 59,553,114 |
| 30 | DPD | Police Administrative Support | (17) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (17, 18) WIP, P | 225 | 22,170,502 |
| 31 | DPD | Police Investigations of Narcotics & Vice Related Crimes | (18) | (17, 18) | (17, 18) | (17, 18) | (17, 18) | 211 | 22,870,639 |
| 32 | DPD | Police Field Patrol | (17, 18) | (16, 17, 18) P | (16, 17, 18) P | (17, 18) | (17, 18) | 214 | 279,122,720 |
| 33 | DPD | Police Special Operations | | (17, 18) | (16, 17, 18) P | (17, 18) | (17, 18) | 183 | 35,623,915 |
| 34 | DPD | Police Criminal Investigations | | (17, 18) | (16, 17, 18) P | (16, 17, 18) P | (17, 18) | 195 | 61,687,320 |



A “Heat Map” Is Updated Annually to Reflect Auditable Units, Risk, Coverage, and Proposed Work

City Auditor's Office

FY 2019 Auditable Units Risk-Ranked by Weighted Total - Updated with FY 2018 Adopted Budget

Prior Audit Coverage and Proposed FY 2019 Audit Plan

| Unit Number | Department | Auditable Units ⁽¹⁾⁽²⁾ | Reporting | | Operational | | Compliance ⁵ | Weighted Total ⁶ | FY 2018 Total Adopted Budget |
|-------------|-------------|--|------------------------|----------------------------|----------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|
| | | | Financial ¹ | Non Financial ² | Effectiveness ³ | Efficiency ⁴ | | | |
| 16 | CIS | Communication & Information Services | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) P | 277 | 90,114,121 |
| 65 | OPS | Procurement Services | (17, 18) P | (17, 18) P | (17, 18) P | (17, 18) P | (17, 18) P | 253 | 2,389,442 |
| 6 | Capital Bud | City Facilities | (18) P | (16, 18) P | (16, 18) P | (16, 18) P | (18) P | 243 | 17,549,000 |
| 54 | HR | Dallas Police and Fire Pension System | (17) | (17) | (17) | (17) | | 242 | - |
| 50 | HNS | Housing Preservation | | | | | | 230 | 7,749,640 |
| 24 | DAS | Dallas Animal Services | | (17, 18) | (17, 18) P | (17) | (17, 18) | 230 | 14,032,159 |
| 30 | DPD | Police Administrative Support | (17) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (17, 18) WIP, P | 225 | 22,170,502 |
| 49 | HNS | Home Ownership Development | | | | | | 222 | 9,194,398 |
| 21 | CTS | Municipal Court Services | (17, 18) P | (16, 17, 18) P | (16, 17, 18) P | (16, 17, 18) P | P | 222 | 6,903,310 |
| 9 | Capital Bud | Economic Development | WIP | WIP | WIP | WIP | WIP | 222 | 45,540,265 |
| 5 | Capital Bud | Streets and Thoroughfares | (18) P | (18) P | (17, 18) P | (17, 18) P | (18) P | 221 | 54,400,479 |
| 78 | SAN | Refuse Collection/Brush/Bulk Waste Removal | (16, 17, 18) P | (16, 17, 18) P | (18) P | (18) P | (18) P | 215 | 70,612,708 |
| 32 | DPD | Police Field Patrol | (17, 18) | (16, 17, 18) P | (16, 17, 18) P | (17, 18) | (17, 18) | 214 | 279,122,720 |
| 1 | ATT | Legal Services | | | | | (16) | 214 | 18,792,783 |
| 88 | TWM | TWM - Trinity River Corridor Project Implementation | | | | | | 213 | 1,302,754 |
| 56 | LIB | Library Operation/Public Service & Literacy Initiatives | P | P | (18) P | (18) P | P | 212 | 6,953,208 |
| 31 | DPD | Police Investigations of Narcotics & Vice Related Crimes | (18) | (17, 18) | (17, 18) | (17, 18) | (17, 18) | 211 | 22,870,639 |
| 72 | PKR | Leisure Venue Management & Aquatic Facilities | (18) WIP, P | (16, 18) WIP, P | (16, 17, 18) WIP, P | (16, 17, 18) WIP, P | (16, 18) WIP, P | 207 | 23,285,718 |
| 39 | DWU | Water Production, Delivery & Conservation | (16, 17, 18) P | (16, 17, 18) WIP, P | (16) WIP | (16) | WIP | 204 | 144,199,966 |
| 46 | EBS | Fleet Services | | (18) P | (18) P | | (18) P | 202 | 42,541,726 |
| 48 | ECO | Economic Development | (16, 17) WIP | (17) WIP | (16, 17) WIP | (17) WIP | (16) WIP | 202 | 6,618,281 |
| 4 | Capital Bud | Water Utilities | (16, 18) P | (16, 18) P | (16, 18) P | (16, 18) P | (18) P | 202 | 286,800,000 |
| 2 | AVI | Airport Services | (16, 17, 18) P | (16, 17, 18) P | (16, 18) P | (16, 18) | (18) | 200 | 82,824,732 |
| 59 | MSD | Human & Social Needs Services/Programs | (18) P | (18) P | (18) P | (18) P | (18) P | 200 | 50,243,152 |
| 22 | CTS | Low Sterrett Contract, Detention Ctr, Env Crimes Unit, City Marshall | | | (18) | (18) | | 200 | 14,121,907 |
| 77 | PUD | Neighborhood Vitality, Planning & Design Studio | | | | | | 198 | 3,061,399 |
| 26 | DFR | Fire and Rescue Emergency Response | (18) P | P | (18) P | (18) | (18) P | 197 | 186,072,928 |
| 51 | HNS | Housing Management / Contract Support | (16) P | (16) P | (16) P | (16) P | (16) P | 197 | 4,103,777 |
| 8 | Capital Bud | Aviation Facilities | (18) P | (18) P | (18) P | (18) P | (18) P | 195 | 28,710,692 |
| 34 | DPD | Police Criminal Investigations | | (17, 18) | (16, 17, 18) P | (16, 17, 18) P | (17, 18) | 195 | 61,687,320 |
| 86 | TWM | TWM - Storm Water Drainage Management Program | (16, 17, 18) P | (16, 17, 18) P | (17, 18) P | (17, 18) P | (18) P | 193 | 35,371,269 |
| 45 | EBS | Building Services | (18) WIP, P | (16, 18) WIP, P | (16, 18) WIP, P | (16, 18) WIP, P | (18) WIP | 192 | 27,708,601 |
| 55 | HR | Employees Retirement Fund | (17) | (17) | (17) | (17) | | 190 | - |
| 36 | DPD | Police Recruiting, Training & Personnel Services | WIP | (17, 18) WIP | (17, 18) WIP | (17, 18) WIP | (17, 18) WIP | 189 | 27,199,103 |
| 63 | OB | Budget Development, Monitoring & Other Services | (16, 17, 18) P | (16, 17, 18) WIP, P | WIP | WIP | (17) WIP | 188 | 4,158,157 |





CITY OF DALLAS

OFFICE OF THE CITY AUDITOR

AUDIT PLAN
FISCAL YEAR 2019

CRAIG D. KINTON
CITY AUDITOR





AUDIT PLAN FOR FISCAL YEAR 2019

The City of Dallas (City) Office of the City Auditor performs work for and under the direction of the Dallas City Council. The Fiscal Year 2019 Audit Plan (Audit Plan) is designed to satisfy responsibilities established by the Dallas City Charter, meet the needs of the City Council, and outline the professional services that the Office of the City Auditor plans to initiate and/or complete during Fiscal Year 2019.

The Office of the City Auditor's mission is to promote public trust and advance accountability by providing independent, objective, and useful professional services for the City of Dallas. The Audit Plan demonstrates the variety of services the Office of the City Auditor provides to address its mission and reflects the following Dallas City Council Key Strategic Priorities:

- Public Safety
- Mobility Solutions, Infrastructure, and Sustainability
- Economic and Neighborhood Vitality
- Human and Social Needs
- Quality of Life
- Government Performance & Financial Management

This Audit Plan is a working document in that the City Auditor is authorized, when deemed necessary in his professional judgment, to amend the Audit Plan. The Dallas City Council will be notified in writing concerning additions to, deletions from, or other changes to this Audit Plan. The Audit Plan includes audits, attestation engagements, and other professional services.

AUDIT AND ATTESTATION SERVICES

The Office of the City Auditor complies with generally accepted government auditing standards when performing audits and attestation engagements. These standards provide a framework for conducting high quality audits and attestation engagements with competence, integrity, objectivity, and independence. The types of audits and attestation engagements performed under these standards include:

- **Performance Audits**

Conducted to provide objective analysis to assist City Management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. Performance audit objectives vary widely and can include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and, prospective analyses.



- **Attestation Engagements**

Conducted to address a broad range of financial or non-financial objectives. An attestation engagement results in an examination, a review, or an agreed-upon procedures report on a subject matter or an assertion about a subject matter that is the responsibility of another party.

- **Financial Audits**

Conducted to provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) are presented fairly and in accordance with recognized criteria. Financial audits provide users with statements concerning the reliability of information, and provide information about internal control over financial reporting, and compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

OTHER PROFESSIONAL SERVICES

The Office of the City Auditor provides other professional services which may or may not be performed in accordance with generally accepted government auditing standards. These other professional services include:

- **Investigative Services**

The Office of the City Auditor provides investigative services to evaluate and investigate allegations of fraud, waste and abuse and maintains a Hotline as a tool for the confidential reporting of allegations. Investigations are conducted in accordance with Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency. Criminal allegations are referred to appropriate law enforcement authorities. Significant findings of fraud are reported to the Mayor, the Chair of the Government Performance & Financial Management Committee, the City Attorney, and City Management as required by Council Resolutions and Administrative Directive.

- **City Council Support**

The Office of the City Auditor is authorized to conduct audits, attestation engagements, or other professional services for individual City Council Members, provided the request will not impact the completion of the Audit Plan. If, in the judgment of the City Auditor, a request will impact completion of the Audit Plan, the City Auditor is to request that the Council Member submit the request in writing for consideration and approval by the Government Performance & Financial Management Committee and the City Council as an amendment to the Audit Plan. All work products will be produced at the direction of the City Auditor.



- **Management Assistance**

The Office of the City Auditor is authorized to perform audits and attestation services and other professional services at the request of City Management to assist in carrying out City Management's responsibilities. These services may include, but are not limited to, providing technical advice, such as participating on committees, task forces, panels, and focus groups. The Office of the City Auditor may provide City Management assistance based on consideration of the impact on auditor independence and audit plan completion.

- **Litigation Support**

The Office of the City Auditor is authorized to perform audits and attestation services and other professional services at the request of the City Attorney. The services provided by the Office of the City Auditor depend on the needs of the City Attorney. These services may include, but are not limited to, research, analysis, and computer forensics.

INDEPENDENCE DISCLOSURES

Section 40-A.2.(c)(C) of the Dallas City Code designates the City Auditor as a voting member of the Employees' Retirement Fund (ERF) Board of Trustees. Generally accepted government auditing standards require the Office of the City Auditor to disclose impairments to independence. The Office of the City Auditor lacks independence in relation to any audit work that might be conducted at the ERF. To the extent that audits and attestation engagements are performed in this area, the Office of the City Auditor is not independent. The effects of this independence concern on audit work will be clearly identified in any final reports, if applicable.



| # | Department | Key Strategic Priorities** | Description | Objectives |
|---|------------|---|--|---|
| 1 | CAO | Government Performance & Financial Management | Litigation Support | Provide audit, attestation, and other professional services, as requested by the City Attorney |
| 2 | CCO | Government Performance & Financial Management | Hotel Occupancy Tax | Evaluate the City's processes to ensure completeness of collection of all hotel occupancy tax owed |
| 3 | CIS | Government Performance & Financial Management | Reporting Security Violations | Evaluate the policies and procedures used by the Department of Communication and Information Services to train and provide mechanisms to employees on reporting security violations such as phishing, email compromise |
| 4 | CODE | Quality of Life | Department of Code Compliance | Evaluate the effectiveness of the Department of Code Compliance's (CODE) enforcement, which may include whether CODE's actions in response to complaints and/or to bring properties into compliance with Dallas City Code were: (1) timely, and in accordance with policies and procedures; and, (2) effective with resolving complaints and compliance code violations |
| 5 | DFR | Public Safety | Occupational Safety and Health Program | Determine whether the Department of Dallas Fire-Rescue's occupational safety and health program is appropriately designed to reduce on-the-job accidents, injuries, Workers' Compensation claims, etc. by comparison to appropriate national standards or identifiable industry best practices |

4

| # | Department | Key Strategic Priorities** | Description | Objectives |
|----|------------|--|---|--|
| 6 | DPD | Public Safety | Police Property and Evidence | Evaluate the adequacy and effectiveness of internal controls over the Dallas Police Department's property and evidence, including policies and procedures, physical security and access controls, inventory management, and temporary and long-term storage controls |
| 7 | BS | Mobility Solutions, Infrastructure, and Sustainability | Inventory Management | Evaluate the adequacy of the Department of Building Services' internal controls over inventory management |
| 8 | LIB | Quality of Life | Facility Planning | Evaluate the Dallas Public Library's strategic and/or operational planning in an era when the public's demands of libraries have changed, including programs and materials |
| 9 | MS | Human and Social Needs | Office of Equity and Human Rights - Complaint Process | Evaluate the Office of Equity and Human Rights' complaint process including intake, investigation, and timeliness of the complaint resolution |
| 10 | OB | Government Performance & Financial Management | Revenue Estimates – Budgeted Revenues for Fiscal Year 2019-2020 | Determine whether the City has effective processes to ensure reasonable revenue estimates are included in the City Manager's proposed operating budget |
| 11 | OB | Government Performance & Financial Management | Verification of Third-Party Receipts for Franchise Fees | Verify that franchise fees (which may include utilities, cable, and telephone) identified by a third-party vendor are received by the City and vendor invoices are accurate |

5



| # | Department | Key Strategic Priorities** | Description | Objectives |
|----|------------------|--|---|--|
| 12 | OB | Government Performance & Financial Management | Verification of Third-Party Receipts for Sales/Use Tax Compliance | Verify that sales/use tax receipts identified by a third-party consultant are received and vendor invoices are accurate |
| 13 | OHS | Human and Social Needs | Follow-Up Homeless Response System Effectiveness Recommendations | Evaluate City Management's implementation of prior audit recommendations |
| 14 | OPS/ Multiple | Government Performance & Financial Management | City's Purchasing and Travel Cards | Evaluate controls and compliance with the City's Purchasing and Travel Cards policies and procedures |
| 15 | PKR | Quality of Life | City Parks Maintenance and Safety | Evaluate the processes the Department of Park and Recreation uses to ensure City parks are properly maintained and safety risks are appropriately managed |
| 16 | TRN | Mobility Solutions, Infrastructure, and Sustainability | Taxicab and Transportation Network | Evaluate the City's processes to regulate and enforce taxicab and transportation network (Uber, Lyft, and others) drivers and companies to ensure compliance with City code, regulations, and fees |
| 17 | Multiple | Multiple | Security of Online Payments | Evaluate the application security controls for selected on-line payment systems to determine if controls are sufficient to protect customer information submitted for payments |
| 18 | Multiple | Multiple | Council Assistance | Provide audit, attestation, or other professional services, as requested by individual City Council members |

6



| # | Department | Key Strategic Priorities** | Description | Objectives |
|----|------------|----------------------------|---|--|
| 19 | Multiple | Multiple | Prior Audit Recommendations Follow-Up | Evaluate City Management's implementation of prior audit recommendations |
| 20 | Multiple | Multiple | Follow-Up Construction-Related Procurements Recommendations | Evaluate City Management's implementation of prior audit recommendations |
| 21 | Multiple | Public Safety | Follow-Up Court Information System Recommendations | Evaluate City Management's implementation of prior audit recommendations |
| 22 | Multiple | Multiple | Fraud, Waste and Abuse Investigations | Evaluate allegations of fraud, waste and abuse, conduct investigations, and educate employees |
| 23 | Multiple | Multiple | Management Assistance | Provide audit, attestation, or other professional services, as requested by individual City Council members |
| 24 | Multiple | Multiple | Special Audits | Conduct audits, in accordance with Chapter IX, Section 4 of the City Charter, of officers who vacate their offices due to death, resignation, removal, or expiration of term |

** The Fiscal Year 2019 Audit Plan (Audit Plan) is based on a risk assessment updated for City of Dallas (City) services approved in the Fiscal Year 2018 City's Adopted Annual Budget. While this year's Audit Plan does not directly address Economic and Neighborhood Vitality, one of the City Council's Fiscal Year 2019 Key Strategic Priorities, to the extent possible the Office of the City Auditor will include this Key Strategic Priority in projects identified as "Multiple".



Next Steps

- Seeking approval from the Government Performance and Financial Management Committee to recommend the proposed Fiscal Year 2019 Audit Plan to the full City Council for approval
- Item will be on the City Council Agenda for Wednesday, September 26, 2018



Office of the City Auditor – Fiscal Year 2019 Audit Plan

**Government Performance & Financial
Management Committee
September 17, 2018**

**Carol A. Smith
First Assistant City Auditor
Office of the City Auditor
City of Dallas**

