



**CITY OF DALLAS**

## Dallas City Council

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## Fiscal Year 2019 Follow-Up of Prior Audit Recommendations

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August 21, 2019

Mark S. Swann  
City Auditor

## Objective and Scope

The objective and scope of this audit were to evaluate management's implementation of prior audit recommendations as of September 30, 2018. However, certain other matters, procedures, and transactions outside that period were reviewed to understand and verify information during the audit period.

## What We Recommend

Management should continue efforts to implement any remaining open audit recommendations.

## Background

The *Fiscal Year 2019 Follow-Up Audit of Prior Recommendations* covered 97 recommendations that were included in 11 audits from Fiscal Years 2016, 2017, and 2018. The City of Dallas' management agreed to implement these recommendations by September 30, 2018.

## What We Found

The Office of the City Auditor's verification showed the City of Dallas' management implemented 76 of the 97 recommendations, or 78 percent, a significant improvement from prior years.

However, management should continue to improve the following:

- Monitoring of the timeliness, effectiveness, and consistency of the established internal controls.
- Appropriate design and implementation of control activities to achieve objectives and respond to risks.
- Internal communication of necessary information to design, implement, and achieve the control objectives.

Additional details regarding the status of recommendation implementation can be found in [Appendix A](#).

## Audit Results

There were 11 audit reports involving 15 departments with a total of 97 recommendations due for follow-up as of September 30, 2018. Management implemented 76 of the 97 recommendations, or 78 percent, a significant improvement from prior years.

Report Title	Recommendations due for follow up	Implemented	Percent
Audit of the Performance Measurement Process for the Dallas Police Department	11	2	18%
Audit of Building Permits	4	2	50%
Audit of the Department of Housing/Community Services' Contract Monitoring	10	9	90%
Audit of Fair Park Business Partners	9	7	78%
Audit of Management Services/311 Customer Service Center	12	8	67%
Fiscal Year 2014 Audit Follow-Up of Prior Audit Recommendations for Fiscal Years 2012, 2013, and 2014	1	1	100%
Audit of Dallas Animal Services Operations	2	1	50%
Audit of Court Information System – Cash Management/Collection Processes	1	1	100%
Audit Follow-Up of Line-Of-Duty Death Report Recommendations	10	10	100%
Audit of Special Collections Operations	6	6	100%
Audit of Environmental Compliance – Management of Environmental Spills and Scrap Tire Disposal at City Facilities	31	29	94%
<b>Total:</b>	<b>11</b>	<b>76</b>	<b>78%</b>

The Office of the City Auditor will not conduct further audit follow-up of the recommendations not implemented, but will consider the risks in determining future audit coverage as part of the annual audit plan. Please [see Appendix A](#) for a summary of recommendation implementation status by audit report and by department.

## Methodology

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The audit methodology included requesting City management to report on the implementation status of their respective audit recommendations. The auditors also conducted interviews, reviewed documentation, and performed other tests as deemed necessary.

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

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# Appendix A: Status of Implementation as of September 30, 2018

## AUDIT OF THE PERFORMANCE MEASUREMENT PROCESS FOR THE DALLAS POLICE DEPARTMENT March 18, 2016

(Dallas Police Department)

No.	Audit Recommendation	Auditor Verification of Results
We recommend the <b>Chief of Police</b> :		
1	<p>Develop comprehensive written procedures for performance measures. (Percent of 911 calls answered within ten seconds).</p> <p><b>Status:</b> The Dallas Police Department's Communications Unit developed instructions in their Standard Operating Procedures for calculating and verifying the accuracy of the "percent of 911 calls answered within 10 seconds" performance measure, however the Communications Unit has not updated or followed the instructions after the computer system tracking 911 calls was changed from Avaya Contact Center Manager program to Emergency Call Tracking System in December 2017.</p>	Not Implemented/ Management Accepts Risk
2	<p>Provide continuity and training on the performance measurement process during leadership rotations and/or transfers. (Percent of 911 calls answered within ten seconds).</p> <p><b>Status:</b> The Dallas Police Department did not ensure that training on the performance measure process was provided to the Dallas Police Department's Communications Unit personnel during leadership rotations.</p>	Not Implemented/ Management Accepts Risk
3	<p>Strengthen supervisory review controls. (Percent of 911 calls answered within ten seconds).</p> <p><b>Status:</b> The Dallas Police Department's Communications Unit does not review performance measure results before they are reported to the Dallas Police Department's Research and Planning Unit.</p>	Not Implemented/ Management Accepts Risk
4	<p>Communicate to staff the importance of controls that ensure performance measure results are reliable. (Percent of 911 calls answered within ten seconds).</p> <p><b>Status:</b> The Dallas Police Department did not communicate the importance of controls to ensure that performance measure results are reliable.</p>	Not Implemented/ Management Accepts Risk
5	<p>Develop comprehensive written procedures for performance measures. (Percent of time officers respond to the Love Field check point within five minutes).</p>	Implemented
6	<p>Strengthen supervisory review over calculations and the associated documentation. (Percent of time officers respond to the Love Field check point within five minutes).</p>	Implemented

No.	Audit Recommendation	Auditor Verification of Results
7	<p>Clarify the definition of the performance measure by including a timeframe. (Family Violence Case Clearance Rates).</p> <p><b>Status:</b> The Dallas Police Department's Domestic Violence Unit does not have a documented method for calculating the performance measure.</p>	Not Implemented/ Management Accepts Risk
8	<p>Develop and document comprehensive procedures that include consistent use of a single methodology. (Family Violence Case Clearance Rates).</p> <p><b>Status:</b> The Dallas Police Department's Domestic Violence Unit does not have a documented method for calculating the performance measure.</p>	Not Implemented/ Management Accepts Risk
9	<p>Develop comprehensive written procedures for performance measures. (Percent of cases filed with the District Attorney within two days).</p> <p><b>Status:</b> The Dallas Police Department's management self-reported the recommendation as <i>"not implemented."</i></p>	Not Implemented/ Management Accepts Risk
10	<p>Strengthen supervisory review of data input and calculations. (Percent of cases filed with the District Attorney within two days).</p> <p><b>Status:</b> The Dallas Police Department's management self-reported the recommendation as <i>"not implemented."</i></p>	Not Implemented/ Management Accepts Risk
11	<p>Provide source documentation for the actual percent of cases filed that met the two day deadline. (Percent of cases filed with the District Attorney within two days).</p> <p><b>Status:</b> The Dallas Police Department's management self-reported the recommendation as <i>"not implemented."</i></p>	Not Implemented/ Management Accepts Risk

**AUDIT OF BUILDING PERMITS**  
**March 18, 2016**

(Department of Communication and Information Services and  
 Department of Sustainable Development and Construction)

No.	Audit Recommendations	Auditor Verification of Results
We recommend the <b>Director of the Department of Sustainable Development and Construction</b> :		
<b>1</b>	Develop and implement formal documented policies and procedures that include segregation of duties for building permit processing that provide guidance to Department of Sustainable Development and Construction personnel on duties to ensure consistency and timeliness in building permit processing.	Implemented
We recommend the <b>Director of the Department of Communication and Information Services</b> comply with the Security Standard established to ensure that:		
<b>2</b>	Access to POSSE is granted with proper authorizations via the Security Authorization Request form.  <b>Status:</b> User accounts were granted access to the POSSE software application without approval through the required Security Authorization Forms or software migration process.	Not Implemented/ Management Accepts Risk
<b>3</b>	User password requirements conform to the Security Standard.  <b>Status:</b> Password requirements for the POSSE software application do not conform to the established Security Standard.	Not Implemented/ Management Accepts Risk
We recommend the <b>Director of the Department of Communication and Information Services</b> :		
<b>4</b>	Provide audit logs and user access listings to the Department of Sustainable Development and Construction management. If applicable, the Director of the Department of Communication and Information Services should provide training on how to read audit logs and user listings for anomalies.	Implemented

AUDIT OF THE DEPARTMENT OF HOUSING/COMMUNITY SERVICES'  
 CONTRACT MONITORING  
 March 18, 2016

(Department of Housing and Neighborhood Revitalization)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>Director of the Department of Housing and Neighborhood Revitalization</b> develop and implement formal (written, approved, and dated) policies and procedures for the following processes:		
1	Preparation and posting of the Notice of Funding Availability which is the solicitation to prospective developers for new single-family and multi-family affordable housing development projects.	Implemented
2	Evaluation of the developers' responses to the Notice of Funding Availability.	Implemented
3	Selection of qualified developers who propose the most beneficial new single-family and multi-family affordable housing development projects.	Implemented
4	Underwriting the selected new single-family and multi-family affordable housing development projects.	Implemented
5	Monitoring the new single-family and multi-family affordable housing development projects.	Implemented
We recommend the <b>Director of the Department of Housing and Neighborhood Revitalization</b> develop, implement, and retain complete and consistent documentation for the following processes:		
6	Preparation and posting of the Notice of Funding Availability which is the solicitation to prospective developers for new single-family and multi-family affordable housing development projects.	Implemented
7	Evaluation of the developers' responses to the Notice of Funding Availability.	Implemented
8	Selection of qualified developers who propose the most beneficial new single-family and multi-family affordable housing development projects.	Implemented
9	Underwriting the selected new single-family and multi-family affordable housing development projects.	Implemented
10	Monitoring the new single-family and multi-family affordable housing development projects.  <b>Status:</b> The Department of Housing and Neighborhood Revitalization has not yet implemented and retained complete and consistent documentation for monitoring the Fall 2018 Notice of Funding Availability because construction on the associated projects has not yet begun.	Not Implemented/ Management Accepts Risk

**AUDIT OF FAIR PARK BUSINESS PARTNERS**  
**May 13, 2016**

(Office of Cultural Affairs and Department of Park and Recreation)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>Director of the Office of Cultural Affairs:</b>		
1	Implement procedures to more closely monitor the financial viability for the Dallas Historical Society, Inc., DSM Management Group, Inc., and Foundation for African-American Art.	Implemented
2	Develop and implement formal (written, approved, and dated) contract oversight/monitoring policies and procedures.	Implemented
3	Develop written procedures to ensure contracts are timely renewed and properly executed in accordance with the City of Dallas' Administrative Directive 4-05, <i>Contracting Policy</i> .	Implemented
4	Establish procedures to ensure that all key contract requirements are monitored and are in compliance with the contract requirements.	Implemented
We recommend the <b>Director of the Department of Park and Recreation:</b>		
5	Develop and implement formal (written, approved, and dated) contract oversight/monitoring policies and procedures.  <b>Status:</b> The Department of Park and Recreation does not have a contract monitoring checklist to ensure that all key contract requirements are monitored and are in compliance with the contract requirements.	Not Implemented/ Management Accepts Risk
6	Establish procedures to ensure that all key contract requirements are monitored and are in compliance with the contract requirements.  <b>Status:</b> The Department of Park and Recreation does not have a contract monitoring checklist to ensure that all key contract requirements are monitored and are in compliance with the contract requirements.	Not Implemented/ Management Accepts Risk
7	Work with the City Attorney's Office and the State Fair of Texas to develop and agree on a contract definition that is sufficiently clear to allow the Department of Park and Recreation to verify the reasonableness of the amounts determined by the State Fair of Texas as available for the development and enhancement of Fair Park.	Implemented
8	Develop and implement written supervisor review procedures and formally approves the procedures.	Implemented
9	Cross train staff to verify the Live Nation Minimum Guaranteed Rental, Percentage Rental, and the Additional Rental calculations to ensure a contingency plan is in place in the event currently assigned personnel leave the Department of Park and Recreation unexpectedly.	Implemented

**AUDIT OF MANAGEMENT SERVICES/311 CUSTOMER SERVICE CENTER**  
September 16, 2016

(City Manager's Office and 311 Customer Service Center)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>City Manager</b> ensure City-wide formal (written, approved, and dated) policy and procedures are developed and implemented that define:		
1	Roles, responsibilities, and accountability among Management Services/311 Customer Service Center and City departments.	Implemented
2	<p>Process for establishing Service Requests Service Level Agreement Goals including: (a) criteria for Service Requests Service Level Agreement Goals and (b) acceptable level of differences between targeted Service Requests Service Level Agreement Goals goal days and actual service days (acceptable risk level).</p> <p><b>Status:</b> According to the new Administrative Directive 2-54, <i>Service Request Management</i>, effective January 1, 2018, Department Directors are responsible for determining appropriate Service Level Agreement Goals for the department's service request types. However, there are no formal City-wide or departmental policies and procedures that define the process for establishing service requests Service Level Agreement Goals; ensure the 311 Customer Service Center's involvement in the process; or that Department Directors will establish adequate service requests Service Level Agreement Goals.</p>	Not Implemented/ Management Accepts Risk
3	Process for periodically assessing Service Requests Service Level Agreement Goals including: (a) the 311 Customer Service Center's and the service departments' roles, (b) frequency (monthly, quarterly, semi-annually, annually, bi-annually) of the periodic assessment, (c) criteria for updated Service Requests Service Level Agreement Goals, and (d) required documentation.	Implemented
We recommend the <b>Assistant Director of the 311 Customer Service Center</b> :		
4	Review, with applicable service departments, the e-mail escalation configuration for all dispatch service request types with emergency priority levels and formally document the basis for not using automatic e-mail escalation in Citizen Request Management System.	Implemented
5	<p>Ensure the system errors are properly corrected in the Citizen Request Management System to ensure e-mail escalations are properly routed to responsible personnel.</p> <p><b>Status:</b> On October 1, 2018, 311 Customer Service's Customer Relationship Management System changed from the Citizen Request Management System to Salesforce. The 311 Customer Service Center did not configure Salesforce to send email escalations for "late status" dispatch service requests to the responsible departments' Assistant Directors, Directors, or Assistant City Managers.</p>	Not Implemented/ Management Accepts Risk

No.	Recommendation	Auditor Verification of Results
6	Develop and implement a formal monitoring process to periodically ensure configured e-mail escalations are properly routed to responsible personnel.  <b>Status:</b> The 311 Customer Service Center did not configure Salesforce to send email escalations for "late status" dispatch service requests to the responsible departments' Assistant Directors, Directors, or Assistant City Managers.	Not Implemented/ Management Accepts Risk
7	Prepare late service requests reports and service request performance reports as scheduled.	Implemented
8	Establish appropriate Customer Relationship Management System user application access for the 311 Customer Service Center departmental coordinators to complete the "Information Update Request".	Implemented
We recommend the <b>Assistant Director of the 311 Customer Service Center</b> develop and implement formal (written, approved, and dated) documented policies and procedures:		
9	For important operational activities, such as dispatch service agents' daily operational activities, quality assurance call monitoring, and the collection of the 311 Customer Service Center service feedback from service departments.	Implemented
10	To develop formal training plans for 311 service agents.	Implemented
11	To analyze periodically the effectiveness of formal training and adjust accordingly.  <b>Status:</b> The 311 Customer Service Center Training Team does not follow the process established in the <i>311 Customer Service Center Training Plan</i> for periodically assessing the effectiveness of formal training.	Not Implemented/ Management Accepts Risk
12	To identify individual refresher training needs and provide additional training as considered necessary.	Implemented

FISCAL YEAR 2014 AUDIT FOLLOW-UP OF PRIOR AUDIT RECOMMENDATIONS  
FOR FISCAL YEARS 2012, 2013, AND 2014  
September 23, 2016

(City Manager's Office and City Controller's Office Internal Control Services)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>City Manager</b> :		
1	Continue to improve and/or implement the internal controls needed to ensure that recommendations are timely implemented and associated risks are appropriately mitigated by implementing the recommendations contained throughout this report. Should management elect not to fully implement these recommendations, they should, at a minimum, ensure the recommendations are timely implemented and the associated risks are appropriately mitigated.	Implemented

AUDIT OF DALLAS ANIMAL SERVICES OPERATIONS  
December 9, 2016

(City Manager's Office and Department of Dallas Animal Services)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>City Manager</b> ensure the <b>Department of Dallas Animal Services</b> improve drug inventory management by:		
1	Developing policies and procedures for drug inventory management, including the Department of Dallas Animal Services personnel responsibilities and procedures related to the monitoring of drugs, completion of inventory logs, and the frequency of inventory counts. The policies and procedures should include the monitoring of and disposal of expired drugs, including controlled substances.	Implemented
2	Ensuring segregation of duties between the Department of Dallas Animal Services personnel who are authorized to conduct inventory counts and the Department of Dallas Animal Services personnel who are authorized to administer or dispense the drugs.  <b>Status:</b> The Department of Dallas Animal Services developed policies and procedures that indicate segregation of duties for drug inventory management on August 9, 2018, however documentation was not sufficient to show the Department of Dallas Animal Services followed procedures prior to the cut-off date of September 30, 2018.	Not Implemented/ Management Accepts Risk

AUDIT OF COURT INFORMATION SYSTEM -  
CASH MANGEMENT/COLLECTIONS PROCESSES  
September 29, 2017

(City Manager's Office and Dallas Police Department)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>City Manager</b> ensure the <b>Dallas Police Department</b> and the other citation issuing departments:		
1	Conduct a more in-depth cost-benefit analysis (personnel and system costs, including costs related to internal control implementation) to determine whether transitioning to a more complete e-citation process is more cost effective and improves internal controls. This cost-benefit analysis may also include a utilization study of current e-writers. If the e-citation process is considered more beneficial, we recommend the City Manager develop an implementation plan including the associated budget.	Implemented

AUDIT FOLLOW-UP OF LINE-OF-DUTY DEATH REPORT RECOMMENDATIONS  
December 8, 2017

(Department of Dallas Fire-Rescue)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>Fire Chief</b> improve the Department of Dallas Fire-Rescue's capabilities for monitoring training attendance as well as its assessment of the training curriculum offered. The Department of Dallas Fire-Rescue's long-term solution would require:		
1	Automating and consolidating training records to allow for more effective and efficient monitoring.	Implemented
2	Preparing and monitoring training reports periodically to analyze the Department of Dallas Fire-Rescue's progress in meeting both mandatory courses and annual hour requirements.	Implemented
In the short-term, we also recommend the <b>Fire Chief</b> :		
3	Use performance measures to rate Members' attendance for all mandatory courses and track achievement.	Implemented
4	Communicate to Members and their supervisors the status of mandatory training completion using the Department of Dallas Fire-Rescue's existing Access database.	Implemented

No.	Recommendation	Auditor Verification of Results
5	Communicate to Members who did not attend training how they can still benefit, such as a similar course offered on-line.	Implemented
6	Offer webinar training on a group basis so those without individual on-line access can still benefit.	Implemented
7	Use light-duty personnel to review paper-based training records for accuracy and completeness.	Implemented
8	Survey other large fire departments for solutions successfully implemented to monitor and analyze training.	Implemented
We recommend the <b>Fire Chief:</b>		
9	Enhance the Department of Dallas Fire-Rescue's <i>Manual of Procedures</i> to require documentation of attendance at every training exercise for all attendees, including instructors, moderators, and trainees, to ensure compliance with both the Department of Dallas Fire-Rescue and State Fire Marshal's Office of the Texas Department of Insurance's training requirements.	Implemented
10	Revise the language used in all the Department of Dallas Fire-Rescue's communications, including the Department of Dallas Fire-Rescue <i>Manual of Procedures</i> , training materials, Incident Safety Officer checklist, After Action Reports, and all other oral and written communications, to ensure that Members use consistent terminology to avoid confusion during an incident.	Implemented

**AUDIT OF SPECIAL COLLECTIONS OPERATIONS**  
**March 23, 2018**

(Department of Dallas Water Utilities)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>Director of the Department of Dallas Water Utilities:</b>		
1	Update the DWU-PRO-185-RB, <i>Change Fund Orders From Bank</i> , and the DWU-FRM-067-RB, <i>Change Fund Orders From Bank</i> by requiring the Special Collections Section's Supervisor or Manager to: (1) recount the money when received from the bank; (2) ensure the Deposit Clerk secures the money in the safe; (3) document these actions on form, DWU-FRM-067-RB, <i>Change Fund Orders From Bank</i> ; and (4) complete form, DWU-FRM-067-RB, <i>Change Fund Orders From Bank</i> for both money received from and returned.	Implemented
2	Require the Deposit Supervisor consistently initial and date the Dunbar "The Redbook" tracking log.	Implemented
3	Improve compliance and oversight of cash collections processes by requiring: (1) the Special Collections Section to perform and document the monthly Change Fund audit consistently; and (2) Financial Planning Division to perform and document quarterly independent audits consistently.	Implemented
4	(1) Update the DWU-PRO-086-RB, <i>Manual Receipts</i> by clarifying what information should be recorded in the "Name" field of a General Receipt Log; and (2) require the Special Collections Section to follow the updated DWU-PRO-086-RB, <i>Manual Receipts</i> consistently including: (a) documentation requirements for a General Receipt Log; and, (b) a monthly audit (by the supervisor).	Implemented
5	Update the DWU-PRO-086-RB, <i>Manual Receipts</i> and DWU-PRO-056-RB, <i>SAP Downtime Process</i> , by using a consistent name for the document that is used for a closing process when the SAP System is still not operating at the end of the day.	Implemented
6	Consistently follow the Administrative Directive 4-20, <i>Cash Handling and Cash Receipts</i> requirement to change the key or combination lock for the safe when an employee with this responsibility leaves the Special Collections Section.	Implemented

**AUDIT OF ENVIRONMENTAL COMPLIANCE - MANAGEMENT OF  
ENVIRONMENTAL SPILLS AND SCRAP TIRE DISPOSAL AT CITY FACILITIES**  
March 30, 2018

(Department of Aviation, Department of Dallas Fire-Rescue, Dallas Police Department, Department of Dallas Water Utilities, Department of Equipment and Fleet Management, Office of Environmental Quality and Sustainability, and Department of Sanitation Services)

No.	Recommendation	Auditor Verification of Results
We recommend the <b>Director of the Office of Environmental Quality and Sustainability</b> develop and implement internal controls to ensure:		
1	Spill incidents reported to the Texas Commission on Environmental Quality are documented accurately in the Office of Environmental Quality and Sustainability Incidents Summary Master Report.	Implemented
2	The Office of Environmental Quality and Sustainability uses consistent thresholds for reporting hydraulic fluid spills.	Implemented
3	The Office of Environmental Quality and Sustainability Incidents Summary Master Report includes information such as the date the spill incident was reported and the associated Texas Commission on Environmental Quality case number so the Office of Environmental Quality and Sustainability can efficiently track and monitor spill incidents reported to the Texas Commission on Environmental Quality.	Implemented
We recommend <b>the following department directors/chief</b> ensure Assistant Directors sign the Environmental Incident Reports evidencing review before the Environmental Incident Reports are submitted to the Office of Environmental Quality and Sustainability:		
4	Director of the Department of Aviation	Implemented
5	Fire Chief	Implemented
6	Director of the Department of Equipment and Fleet Management	Implemented
7	Director of the Department of Sanitation	Implemented
We recommend <b>the following department directors</b> establish required periodic training to ensure staff are properly trained to identify and report spill incidents to the Office of Environmental Quality and Sustainability:		
8	Director of the Department of Aviation	Implemented
9	Director of the Department of Equipment and Fleet Management	Implemented

No.	Recommendation	Auditor Verification of Results
We recommend the <b>Director of the Office of Environmental Quality and Sustainability</b> improve the effectiveness of semi-monthly inspections by:		
10	Assessing risk on an annual basis to identify City of Dallas operated facilities that are susceptible to significant environmental incidents and performing semi-monthly inspections of those facilities.	Implemented
11	Monitoring the quality of the semi-monthly inspections.	Implemented
12	Monitoring the results of the semi-monthly inspections to ensure past environmental noncompliance incidents are corrected timely.	Implemented
13	Monitoring the Office of Environmental Quality and Sustainability Environmental Specialists' activities to ensure environmental noncompliance incidents noted during semi-monthly inspections are consistently communicated to each facility's manager and staff.	Implemented
14	Ensuring the Office of Environmental Quality and Sustainability Environmental Specialists consistently email or otherwise provide the Office of Environmental Quality and Sustainability Inspection Report to the facility manager within three days of the inspection.	Implemented
15	Monitoring the Office of Environmental Quality and Sustainability Environmental Specialists' Office of Environmental Quality and Sustainability Inspection Reports for consistency in identifying all environmental noncompliance incidents.	Implemented
We recommend <b>the following department directors/chiefs</b> ensure responsible personnel perform the daily inspections and document the results in the Pollution Prevention Daily Checklists:		
16	Director of the Department of Aviation	Implemented
17	Fire Chief	Implemented
18	Chief of Police	Implemented
19	Director of the Department of Equipment and Fleet Management  <b>Status:</b> The Department of Equipment and Fleet Management only performs Pollution Prevention Daily Checklist Inspections on the fuel islands at the Department of Equipment and Fleet Management facilities instead of all risk areas such as the shops (fleet operations) and the parts rooms.	Not Implemented/ Management Accepts Risk
20	Director of the Department of Sanitation Services	Implemented

No.	Recommendation	Auditor Verification of Results
We recommend the <b>Director of the Department of Dallas Water Utilities</b> ensure the Department of Dallas Water Utilities' Southside Wastewater Treatment Plant's Heavy Equipment Shop:		
21	Timely corrects all environmental noncompliance incidents observed by the Office of the City Auditor staff.	Implemented
22	Properly trains management and staff on all aspects of environmental compliance related to spills, scrap tires, and general housekeeping.	Implemented
23	Trains staff performing daily inspections to properly complete the Pollution Prevention Daily Checklist and trains the Department of Dallas Water Utilities' supervisors responsible for reviewing the results.	Implemented
24	Stores scrap tires in compliance with City Code Chapter 19, Section 34.1, <i>Accumulation of Tires</i> .	Implemented
We recommend <b>the following department directors</b> ensure all 30 Texas Administrative Code § 328.58 <i>Manifest System</i> requirements are followed by completing all fields on the manifest form properly:		
25	Director of the Department of Equipment and Fleet Management	Implemented
26	<p>Director of the Department of Sanitation Services</p> <p><b>Status:</b> The Department of Sanitation Services has been improperly filling out tire manifests by writing "Trailer" and attaching a weigh ticket to the tire manifest instead of recording the actual tire count. According to the Department of Sanitation Services, since being instructed that this is an unacceptable practice by the Texas Commission on Environmental Quality on May 2, 2019, the Department has changed their practice to include an actual tire count on the tire manifest.</p>	Not Implemented/ Management Accepts Risk
We recommend <b>the following department directors</b> ensure all 30 Texas Administrative Code § 328.58 <i>Manifest System</i> requirements are followed by training department staff responsible for processing scrap tire disposals on 30 Texas Administrative Code § 328.58 <i>Manifest System</i> requirements:		
27	Director of the Department of Equipment and Fleet Management	Implemented
28	Director of the Department of Sanitation Services	Implemented
We recommend <b>the following department directors</b> ensure all 30 Texas Administrative Code § 328.58 <i>Manifest System</i> requirements are followed by ensuring State of Texas record keeping requirements are consistently followed, including verifying completed manifest forms are obtained within 60 days of transporting the tires off-site:		
29	Director of the Department of Equipment and Fleet Management	Implemented
30	Director of the Department of Sanitation Services	Implemented
We recommend the <b>Director of the Department of Sanitation Services</b> :		
31	Ensure scrap tire transporter invoices are received and paid timely to help prevent noncompliance with environmental quality rules related to scrap tire storage.	Implemented