

Memorandum



CITY OF DALLAS

(Report No. A18-006)

DATE: February 9, 2018

TO: Honorable Mayor and Members of the City Council

SUBJECT: Special Audit of the Accounts of Former City Secretary, Rosa A. Rios¹

The Office of the City Auditor (Office) completed the Special Audit of the Accounts of Former City Secretary, Rosa A. Rios (Special Audit) and determined the accounts of the former City Secretary were in order. The former City Secretary, who resigned on November 18, 2017, was timely removed from access to City of Dallas (City) systems and does not owe any debt to the City. All City items assigned to the former City Secretary were substantiated.

We appreciate the cooperation we received from City management and staff and the City Secretary's staff during the conduct of this audit. If you have any questions or need additional information, please contact me at 214-670-3222 or Carol Smith, First Assistant City Auditor, at 214-670-4517.

Sincerely,

A handwritten signature in cursive script that reads "Craig D. Kinton".

Craig D. Kinton
City Auditor

¹ We conducted this audit under the authority of and in accordance with the City Charter, Chapter IX, Sections 3 and 4 and the Fiscal Year 2017 Audit Plan approved by the City Council. The objectives of the audit were to ensure that the City had properly controlled and accounted for any City assets assigned to the former City Secretary, removed the former City Secretary as an authorized agent of the City, and ensured the former City Secretary did not have any outstanding debts owed to the City. In addition, we evaluated the adequacy of the employee processing controls related to the termination of the former City Secretary. The audit scope included Fiscal Year (FY) 2017 and 2018; however, certain other matters, procedures, and transactions outside the period were reviewed to understand and verify information during the audit period. 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To achieve our objectives, we verified that: (1) items identified, on the City's Termination Check List as assigned to the former City Secretary, were returned; (2) the former City Secretary's information technology system access was revoked; and, (3) final payment to the former City Secretary was accurate and that no debts were owed.

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C: T.C. Broadnax, City Manager
Kimberly Bizer Tolbert, Chief of Staff to the City Manager
Larry E. Casto, City Attorney
Biliera Johnson, Interim City Secretary
M. Elizabeth Reich, Chief Financial Officer
Molly Carroll, Director – Department of Human Resources
William Finch, Director – Department of Communication and Information Services
Michael Frosch, Director – Office of Procurement Services
Terry Lowery, Interim Director – Department of Dallas Water Utilities
Edward Scott, City Controller
Errick Thompson, P.E., Director – Department of Equipment and Building Services

Compliance Requirements

The information below shows the specific compliance requirements evaluated by the Office of the City Auditor (Office), a summary of the compliance exceptions, whether the same exception was noted in a prior Special Audit, and the Office’s recommendations. For additional details regarding compliance exceptions related to the purchase and disposition of City assets, please see Attachment II.

Compliance Requirements Evaluated	Evaluation Results	Exception Noted in a Prior Special Audit	Recommendation
1. Verified the former City Secretary complied with the City of Dallas (City) policies and procedures related to the “off-boarding” process for an individual leaving City employment.	No exceptions noted	No	N/A
2. Verified the City and / or the former City Secretary complied with Administrative Directive 4-15 <i>Purchasing Card Policy and Procedures</i>	No exceptions noted	No	N/A
3. Verified the former City Secretary did not have any outstanding debts owed to the City.	No exceptions noted	No	N/A
4. Verified the former City Secretary complied with AD 2-51, <i>Records Management</i>	No exceptions noted	No	N/A

Special Audit of the Accounts of Former City Secretary

Compliance Requirements Evaluated	Evaluation Results	Exception Noted in a Prior Special Audit	Recommendation
5. Verified timely termination, accurate compensation and final payroll payment was completed.	No exceptions noted	No	N/A
6. Verified the return of City issued Identification Badge(s) (ID) and Parking Decal(s) as required by AD 2-04, <i>Identification and Access Badge and Restricted Areas Policy</i> .	No exceptions noted	No	N/A
7. Verified the deactivation of access codes to all Information Systems.	No exceptions noted	No	N/A
8. Verified City Secretary's compliance with AD 4-9, Internal Control.	No exceptions noted	No	N/A