Fiscal Year 2021 Follow-Up of Prior Audit Recommendations

November 8, 2023

Mark S. Swann, City Auditor

Mayor	Council Members	
Eric L. Johnson	Adam Bazaldua	Jaime Resendez
Mayor Pro Tem	Paula Blackmon	Paul E. Ridley
Tennell Atkins	Zarin D. Gracey	Jaynie Schultz
Deputy Mayor Pro Tem	Cara Mendelsohn	Kathy Stewart
Carolyn King Arnold	Jesse Moreno	Chad West
	Omar Narvaez	Gay Donnell Willis

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 due for evaluation were all audit recommendations due on or before December 31, 2020. For a summary of audit report's recommendation implementation status, see Exhibit 1. For details about each recommendation's implementation status, see Appendix A.

The City of Dallas' management implemented 84 of 92 recommendations, or 91 percent.

Exhibit 1:

Summary of Implementation Status Rates

Audit Report Title – Release Date	Implemented	Not Implemented	Percent Implemented
Audit of Library Facility Planning – March 26, 2020	3	0	100%
Audit of the City's Open Records Request Process – City Secretary – February 26, 2020	6	1	86%
Audit of the City's Open Records Request Process – Dallas Police Department – February 26, 2020	6	1	86%
Audit of the Dallas Police Department Complaint Process – November 25, 2019	9	1	90%
Audit of the City of Dallas' Purchasing and Travel Cards – November 11, 2019	9	0	100%
Audit of the Dallas Police Department's Off-Duty Employment Program – November 9, 2018	4	3	57%
Audit of the Dallas Police Department's Record Management System Records – June 22, 2018	8	2	80%
Audit of Court Information System – Cash Management/Collections Processes – September 29, 2017	1	0	100%
Audit of the Design of Internal Controls over the Department of Code Compliance's Neighborhood Code Division – May 12, 2017	20	0	100%
Audit of Dallas Animal Services Operations – December 9, 2016	10	0	100%
Audit of the Design of Control over the Dallas Police Department's Police Personnel and Training Services – October 7, 2016	1	0	100%
Audit of the City of Dallas' Civilian Timekeeping Internal Controls and Processes – August 14, 2015	7	0	100%
Total:	**84**	**8**	**91%**

Definitions and Methodology

Definitions for Implementation Status Categories

Implemented – Audit determined that the recommendation or the intent of the recommendation has been met, or we see significant progress has been made and no barrier to its full implementation.

Not Implemented – Audit determined that implementation was not complete or sustainable. No further action.

Not Applicable – Audit determined that the recommendation and its associated risk had changed, so the recommendation is no longer relevant.

Methodology

The scope of recommendations for evaluation were all audit recommendations due on or before December 31, 2020. Audit judgmentally selected a subset of those recommendations for evaluation based on the age of the recommendation's implementation due date and potential impact of non-implementation. 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.

If warranted, the City Auditor formally approved due date extensions for management action plans where implementation justified additional effort. Those recommendations without due date extensions were then evaluated to determine if they were implemented.

The implementation evaluation methodology included: (1) discussions with stakeholders of the work completed by management to complete management action plans; (2) interviewing stakeholders from various departments; and, (3) assessing the completeness and quality of documentation to validate the adequacy of the recommendation's implementation.

The audit focused on the *Standards for Internal Control in Federal Government* fifth component, *Monitoring*, which requires management to establish and operate monitoring activities over the internal control system, evaluate the results, and timely remediate identified internal control deficiencies.

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

Frank Mayhew, CIA, CISA, CFE – In-Charge Auditor
Shino Knowles, CPA – Senior Auditor
Carron Perry, CIA – Senior Auditor
Yzalida Hiley – Auditor
Zachary Goebel – Auditor

Appendix A: Recommendation Evaluation Results

Audit of City of Dallas' Civilian Timekeeping Internal Controls and Processes

REPORT – RELEASED – AUGUST 14, 2015

No.	Recommendation	Results
III	We recommend the City Manager ensures the Director of Human Resources, in cooperation with the Director of the Department of Communication and Information Services require that all Lawson timekeeping entries have a record of supervisory review and approval in line with the City's practice of approving the entire bi-weekly pay period of timekeeping records. If updating Lawson to create a record of supervisory review and approval for the entire bi-weekly pay period of timekeeping records is not feasible, we recommend this feature be included in the system specifications for future payroll systems. **Status:** The payroll time entry system from the original audit, Lawson, has been replaced by the application Workday. Audit's Implementation status is based on the review of Workday.	Implemented
IV	We recommend the City Manager ensures the Director of Human Resources, in cooperation with the Director of Department of Communication and Information Services, develops procedures for recording and preserving the data field containing the user IDs of the individuals who approved timekeeping records in both Lawson and Kronos. **Status**: The payroll time entry system from the original audit, Lawson, has been replaced by the application Workday. Audit's Implementation status is based on the review of Workday.	Implemented
V	We recommend the City Manager ensures the Director of Human Resources, in cooperation with the Director of Department of Communication and Information Services, develops procedures for preserving a list of designated approvers for Lawson and Kronos in a readily retrievable format. **Status:** The payroll time entry system from the original audit, Lawson, has been replaced by the application Workday. Audit's Implementation status is based on the review of Workday.	Implemented

No.	Recommendation	Results
VI	We recommend the City Manager ensures the Director of Human Resources, in cooperation with the Director of Department of Communication and Information Services, develops procedures for periodically comparing approver user IDs for Lawson and Kronos to the user IDs of designated approvers to identify unauthorized approvals and take appropriate action. **Status**: The payroll time entry system from the original audit, Lawson, has been replaced by the application Workday. Audit's Implementation status is based on the review of Workday.	Implemented
VII	We recommend the City Manager ensures the Director of Human Resources, in cooperation with the Director of Department of Communication and Information Services, develops procedures for payroll processing that will eliminate the need for the City Controller's Office Payroll Manager to approve timekeeping records for employees outside of the City Controller's Office Payroll Division.	Implemented
VIII	We recommend the City Manager ensures the Director of Human Resources, the City Controller, and the Director of the Department of Communication and Information Services introduce a computerized input control that would prevent employees from entering paid leave claims in excess of available leave balances. If updating Lawson to include appropriate input controls is not feasible, we recommend input controls be included in system specifications for future payroll systems. **Status:** The payroll time entry system from the original audit, Lawson has been replaced by the application Workday. Audit's Implementation status is based on the review of Workday.	Implemented
IX	We recommend the City Manager ensures the City Controller, in consultation with the Director of Department of Communication and Information Services, ensures the City Controller's Office Payroll Manager's duties are properly segregated.	Implemented

Audit of the Design of Controls over the Dallas Police Department's Police Personnel and Training Services

REPORT – RELEASED - OCTOBER 7, 2016

No.	Recommendation	Results
IV	We recommend the Chief of Police implement an automated system to efficiently capture and report on Dallas Police Department's Academy Basic Training and police officer continuing education training courses.	Implemented

Audit of Dallas Animal Services Operations

REPORT RELEASED - DECEMBER 9, 2016

No.	Recommendation	Results
I	We recommend the City Manager ensures Dallas Animal Services reviews and tracks call response times to improve the timeliness of high priority call responses, including: (1) tracking and monitoring call response times; (2) reporting and monitoring call productivity; and, (3) obtaining and using routing software to minimize travel time between calls.	Implemented
II (2.a)	We recommend the City Manager ensures Dallas Animal Services improves its data reliability by: • Improving Chameleon System controls related to accuracy, validity, and security	Implemented
II (2.b)	We recommend the City Manager ensures Dallas Animal Services improves its data reliability by: • Aligning the priority document to better reflect how priority categories are entered and maintained within the Chameleon System	Implemented
II (2.c)	We recommend the City Manager ensures Dallas Animal Services improves its data reliability by: • Developing monitoring procedures and Chameleon System reports for call response time on an organizational level.	Implemented
III (3.a)	We recommend the City Manager ensures Dallas Animal Services works with 3-1-1 Customer Service Center and the Department of Communication and Information Services to allow for better call response time analysis by: • Resolving the issue in which dispatch and arrival times are overwritten by a later action.	Implemented
III (3.b)	We recommend the City Manager ensures Dallas Animal Services works with 3-1-1 Customer Service Center and Department of Communication and Information Services to allow for better call response time analysis by: • Ensuring the call time is available in the Chameleon System for managers to review.	Implemented

No.	Recommendation	Results
IV	We recommend the City Manager ensures Dallas Animal Services continues to develop and implement policies and procedures related to call response time management to resolve inconsistent protocols for collecting call response time information.	Implemented
VII.3 (7.c)	We recommend the City Manager ensures Dallas Animal Services improves drug inventory management by: • Working with Department of Communication and Information Services to obtain/ develop, implement, and use a drug inventory management system.	Implemented
VIII.3	We recommend the City Manager ensures Dallas Animal Services improves the surveillance camera system by: • Developing policies and procedures related to operating, overseeing, and managing the system.	Implemented
VIII.4	We recommend the City Manager ensures Dallas Animal Services improves the surveillance camera system by: • Providing training to the Dallas Animal Services personnel responsible for managing the surveillance cameras.	Implemented

Audit of the Design of Internal Controls over the Department of Code Compliance's Neighborhood Code Division

REPORT RELEASED - MAY 12, 2017

No.	Recommendation	Results
Opportunity 1	Demonstrate Tone at the Top by documenting the reporting relationship and oversight responsibilities for internal control among the City of Dallas' City Council, the City Manager's Office, the Department of Code Compliance (Code), and the Code's Division of Neighborhood Code (Neighborhood Code).	Implemented
Opportunity 2	Demonstrate at the Code and at the Neighborhood Code levels the importance of integrity and ethical values through directives (policies and procedures).	Implemented
Opportunity 3	Formalize in Code's and in Neighborhood Code's policies and procedures the oversight bodies' (City Council, City Manager, and Department of Code Compliance): (1) structure; (2) responsibilities for the internal control system; and, (3) direction to management on the remediation of internal control system deficiencies.	Implemented
Opportunity 4	Define and document succession plans for key roles and provide associated training.	Implemented
Opportunity 5	Establish a range of risk tolerance for each performance measure.	Implemented
Opportunity 6	Document consideration of both inherent and residual risk that affect the Code / Neighborhood Code.	Implemented
Opportunity 7	Estimate the significance of the risk by considering the magnitude of impact, the likelihood of occurrence, and the nature of the risk.	Implemented
Opportunity 8	Design responses to the analyzed risk so that risks are within the defined risk tolerances for the defined objectives. These responses may include the following: 1) acceptance, 2) avoidance, 3) reduction; and, 4) sharing.	Implemented
Opportunity 9	Document the consideration of fraud in the risk assessment process and the response to fraud risk in the Code / Neighborhood Code.	Implemented
Opportunity 10	Document the process the City Council, the City Manager, and Department of Code Compliance use to review management's	Implemented

No.	Recommendation	Results
	assessment of fraud risk and the risk of management override of controls.	
Opportunity 11	Document the process to identify, analyze, and respond to change as part of the regular risk assessment process.	Implemented
Opportunity 12	Anticipate and plan for significant changes by using a forward-looking process for identifying change.	Implemented
Opportunity 13	Analyze and respond to identified changes and related risks to maintain an effective internal control system.	Implemented
Opportunity 14	Enhance documentation for the design of control activities including preventive and detective controls and segregation of duties. The International Organization for Standardization procedures do not fully identify incompatible functions that require segregation of duties.	Implemented
Opportunity 20	Document the management processes used to evaluate both internal and external sources of data to ensure data reliability and quality of information.	Implemented
Opportunity 21	Communicate to employees the separate reporting lines (such as ethics hotlines), how they operate, how they are to be used, and how the information will remain confidential.	Implemented
Opportunity 22	Communicate to external parties the separate reporting lines (such as ethics hotlines), how they operate, how they are to be used, and how the information will remain confidential.	Implemented
Opportunity 23	Perform ongoing evaluations of the internal control system, which include cross operating units or cross-functional evaluations.	Implemented
Opportunity 24	Evaluate and document the results of ongoing monitoring and separate evaluations to identify internal control issues.	Implemented
Opportunity 25	Evaluate and document internal control issues and determine appropriate corrective actions. The corrective actions should produce improvements and demonstrate the internal control deficiencies were remediated.	Implemented

Audit of Court Information System – Cash Management / Collections Processes

REPORT RELEASED - SEPTEMBER 29, 2017

No.	Recommendation	Results
1	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: **(2)** Unissued and/or voided paper citations and the associated citation books are properly accounted for, retained and ultimately destroyed. **Status:** The full recommendation included two parts. Part two has been implemented as described above. Part one received a due date extension outside the scope of this follow-up and will be included in the next follow-up audit.	Implemented

Audit of the Dallas Police Department's Record Management System Records

REPORT RELEASED - JUNE 22, 2018

No.	Recommendation	Results
I	We recommend the Chief of Police implements formal policies and procedures to ensure: (1) Any legitimate alteration and expungement of data from Records Management System is formally requested, authorized, and documented by Dallas Police Department management.	Implemented
I.2	We recommend the Chief of Police implements formal policies and procedures to ensure: (2) Crime data audit logs are preserved, and regularly reviewed for indications of inappropriate or unusual activity. **Status:** Not Implemented as Management Accepted Risk. Per staff description enabling crime data audit logs would result in a record being created of expunged cases, and thus violate state law.	Not Implemented - Management Accepted Risk
II	We recommend the Chief of Police develops a matrix of user access privileges in the Records Management System that would ensure segregation of incompatible duties and the assignment of least privileges to each user that are essential to perform the user's assigned duties.	Implemented
III	We recommend the Chief of Police uses the matrix of user access privileges to re-assign user access in Records Management System based on the principles of segregation of incompatible duties and the assignment of least privileges to each user that are essential to perform the user's intended duties. **Status:** Dallas Police Department has not yet completed this recommendation but is working to implement the recommendation.	Not Implemented
V	We recommended the Chief of Police deactivates Records Management System user accounts for users who are no longer employed by the city.	Implemented

No.	Recommendation	Results
VI.1	We recommend the Chief of Police ensures Dallas Police Department compiles with the City's Enterprise Information Security Standard specifically: • Assigns a unique personal user account to every Records Management System user.	Implemented
VI.2	We recommend the Chief of Police ensures the Dallas Police Department compiles with the City's Enterprise Information Security Standard specifically: • Limits temporary access to an elevated privilege, such as an administrator, to seven days.	Implemented
VI.3	We recommend the Chief of Police ensures the Dallas Police Department compiles with the City's Enterprise Information Security Standard specifically: • Disables and locks Records Management System user accounts if the individual has not accessed the Records Management System for any consecutive 90-day period.	Implemented
VI.4	We recommend the Chief of Police ensures the Dallas Police Department compiles with the City's Enterprise Information System Standard specifically: • Deactivates/disables vendor accounts if the accounts have not been used in any consecutive 90- day period.	Implemented
VI.5	We recommend the Chief of Police ensures the Dallas Police Department compiles with the City's Enterprise Information Security Standard specifically: • Revokes user access to the Record Management System immediately upon termination of employment.	Implemented

Audit of the Dallas Police Department's Off-Duty Employment Program.

REPORT RELEASED - NOVEMBER 9, 2018

No.	Recommendation	Results
II.1	We recommend the Chief of Police ensures Dallas Police Department officers comply with existing internal controls included in *General Order 421.00* when requesting, approving, and monitoring off-duty employment by: • Developing and implementing training that includes *General Order 421.00* and requiring Dallas Police Department officers to complete the training prior to requesting off-duty employment. **Status:** Per staff description, documentation showing all officers received training on Off-Duty Employment prior to working off-duty is not available. The Dallas Police Department anticipates a new system will be in place by the end of the fiscal year that will streamline the current process and ensure documentation retention.	Not Implemented
II.2	We recommend the Chief of Police ensures Dallas Police Department officers comply with existing internal controls included in *General Order 421.00* when requesting, approving, and monitoring off-duty employment by: • Confirming Dallas Police Department officers submit off-duty employment requests timely and properly document late requests.	Implemented
II.3	We recommend the Chief of Police ensures Dallas Police Department officers comply with existing internal controls included in *General Order 421.00* when requesting, approving, and monitoring off-duty employment by: • Requiring Dallas Police Department supervisors to compare Dallas Police Department officers' sick leave requests and off-duty employment requests prior to approving the off-duty employment requests.	Implemented

No.	Recommendation	Results
II.4	We recommend the Chief of Police ensures Dallas Police Department officers comply with existing internal controls included in *General Order 421.00* when requesting, approving, and monitoring off-duty employment by: • Confirming Dallas Police Department supervisors approve off-duty employment requests timely. **Status**: Without timestamps to: (1) signify when requests were submitted, approved, and worked; and, (2) without a date of request or date of approval, it cannot be determined requests were timely approved. Dallas Police Department anticipates a new system will be in place by the end of the fiscal year that will streamline the current process and ensure documentation retention.	Not Implemented
II.5	We recommend the Chief of Police ensures the Dallas Police Department officers comply with existing internal controls included in *General Order 421.0*0 when requesting, approving, and monitoring off-duty employment by: • Verifying the Safety Unit confirms and files long forms for off-duty employment requests where the Dallas Police Department officers obtained approval to work at an establishment whose principal specialty is dispensing/selling alcoholic beverages.	Implemented

No.	Recommendation	Results
II.6	We recommend the Chief of Police ensures Dallas Police Department officers comply with existing internal controls included in *General Order 421.00* when requesting, approving, and monitoring off-duty employment by: • Verifying that Dallas Police Department supervisors: (1) complete periodic on-site inspections of off duty employment locations; and, (2) document and properly file the Off-Duty Employment Verification form. **Status:** Elements of the Off-Duty Employment Verification forms are not always documented. Corrective actions and recommendations are not always noted on the form, and aside from the reviewing officer noting 'yes' on the form, there is no evidence that supports establishments serving/ dispensing alcohol have a current application on file. In addition, the form does not capture application dates of expiration. The Dallas Police Department anticipates a new system will be in place by the end of the fiscal year that will streamline the current process and ensure documentation retention.	Not Implemented
II.7	We recommend the Chief of Police ensures Dallas Police Department officers comply with existing internal controls included in *General Order 421.00* when requesting, approving, and monitoring off-duty employment by: • Establishing a monitoring process to periodically evaluate Dallas Police Department officers' and supervisors' compliance with *General Order 421.00*.	Implemented

Audit of the City of Dallas' Purchasing and Travel Cards

REPORT RELEASED - NOVEMBER 11, 2019

No.	Recommendation	Results
A.1	Develop procedures to ensure purchasing cards are deactivated timely.	Implemented
B.1	Develop procedures to ensure that merchant additions to the standard Merchant Category Code template are properly approved.	Implemented
C.1	Develop procedures to monitor purchases that exceed the single purchase system limit to ensure the procedures in Administrative Directive 4-15, *Purchasing Card Policy and Procedures* are followed.	Implemented
D.1	Develop procedures to properly maintain authorized users and their role in the Citibank's Global Card Management System	Implemented
E.1	Provide further guidance to the Purchasing Card Administrator on performing annual department audits of purchasing card purchases to ensure Administrative Directive 4-15, *Purchasing Card Policy and Procedures,* Section 5.1.2 requirements are met for the Purchasing Card Administrator to conduct random reviews of card purchases.	Implemented
F.1	Develop procedures to ensure that departments adhere to Administrative Directive 4-15, Purchasing Card Policy and Procedures, Section 6.18, *Purchasing Services.*	Implemented
G.1	Define a split-transaction in Administrative Directive 4-15, *Purchasing Card Policy and Procedures.*	Implemented
H.1	Annually review the need for permanent additions to the cardholder's originally assigned Merchant Category Code template and ensure documentation is on file for all permanent additions.	Implemented
J.1	Develop procedures to ensure purchases are appropriate for use of the purchasing card instead of the regular procurement process, which involves purchasing through a vendor master agreement.	Implemented

Audit of Dallas Police Department Complaint Process

REPORT RELEASED - NOVEMBER 25, 2019

No.	Recommendation	Results
B.1	We recommend the Chief of Police: Ensure that Patrol Station personnel accept all citizen complaints (without exceptions), document them, and forward them to the Dallas Police Department's Internal Affairs Division for evaluation of validity and feasibility of an investigation.	Implemented
C.1	We recommend the Chief of Police: Ensure that accurate information about the complaint process and pre-printed complaint forms are accessible to visitors in the lobby of all Dallas Police Department patrol stations.	Implemented
C.2	We recommend the Chief of Police: Ensure that the Dallas Police Department's police patrol station staff are adequately trained to provide accurate information about the complaint process. **Status:** Evidence provided by department staff documents gaps in Dallas Police Department police patrol station staff training to provide accurate information about the complaint process. A little over half of 111 units returned receipts acknowledging they received training on DCN# 42-21 - *Reporting Procedures for External Complaints in Blue Team* and DC N# 43-21 *General Order Procedures Regarding External Complaints*	Not Implemented

No.	Recommendation	Results
C.3	We recommend the Chief of Police:	Implemented
	Ensure that the Internal Affairs Division's website provides: (1) a written description of the complaint process from intake to imposition of discipline; and, (2) a video or audio recording explaining the complaint process and duties of the Internal Affairs Division.	
C.4	We recommend the Chief of Police:	Implemented
	Ensure that complaint forms: (1) do not include references to complaints that will not be accepted; and, (2) are available in both English and Spanish at police patrol stations.	
C.6	We recommend the City Manager:	Implemented
	Ensure that complaint information and pre-printed complaint forms are available at all designated public outreach locations.	
C.7	We recommend the Chief of Police:	Implemented
	Ensure that Dallas' 3-1-1 Customer Service Center operators are adequately trained to refer callers to the Internal Affairs Division for information about the complaint process.	
C.8	We recommend the Chief of Police:	Implemented
	Ensure that Dallas' 3-1-1 Customer Service Center website provides an access point to the Dallas Police Department's complaint process.	
C.9	We recommend the Chief of Police:	Implemented
	Ensure that the Community Police Oversight Board's website provides information related to filing a complaint.	
D.1	We recommend the Chief of Police:	Implemented
	Develop and implement comprehensive disciplinary guidelines and include them into the General Orders.	

Audit of the City's Open Records Request Process

REPORT RELEASED - FEBRUARY 26, 2020

No.	Recommendation	Results
Audit Recommendations for the City Secretary's Office		
A.1 SEC	Due to the sensitive information in this observation, the distribution was limited to responsible City management in accordance with Government Auditing Standards, Chapter 9.61, *Requirements: Reporting Confidential or Sensitive Information* and the Texas Public Act – 5 Texas Governmental Code 552.139: *Confidentiality of Government Information Related to Security or Infrastructure Issues for Computers*	Implemented
A.2 SEC	Due to the sensitive information in this observation, the distribution was limited to responsible City management in accordance with Government Auditing Standards, Chapter 9.61, *Requirements: Reporting Confidential or Sensitive Information* and the Texas Public Act – 5 Texas Governmental Code 552.139: *Confidentiality of Government Information Related to Security or Infrastructure Issues for Computers*	Implemented
A.3 SEC	Due to the sensitive information in this observation, the distribution was limited to responsible City management in accordance with Government Auditing Standards, Chapter 9.61, *Requirements: Reporting Confidential or Sensitive Information* and the Texas Public Act – 5 Texas Governmental Code 552.139: *Confidentiality of Government Information Related to Security or Infrastructure Issues for Computers*	Implemented
B.1 SEC	We recommend the City Secretary's Office: Complete training within 90 days of position verification and retain evidence in a centralized location.	Implemented
C.2 SEC	We recommend the City Secretary's Office: Provide annual training to City employees to reinforce their roles.	Implemented
D.1 SEC	We recommend the City Secretary's Office: Identify costs and cost trends to fulfill requests and determine cost recovery options that support the City's values.	Not Implemented

No.	Recommendation	Results
	Status: Per the City Secretary, the City's request charges are aligned with the Public Information Act; they are not to cover any associated costs. Our directive from council and goal is to publish as many records as possible to reduce the number of requests.	
E.1 SEC	We recommend the City Secretary's Office: Determine information request patterns using word analysis tools for open data posting.	Implemented
	Audit Recommendations for the Dallas Police Department	
A.1 DPD	Due to the sensitive information in this observation, the distribution was limited to responsible City management in accordance with Government Auditing Standards, Chapter 9.61, *Requirements: Reporting Confidential or Sensitive Information* and the Texas Public Act – 5 Texas Governmental Code 552.139: *Confidentiality of Government Information Related to Security or Infrastructure Issues for Computers*	Implemented
A.2 DPD	Due to the sensitive information in this observation, the distribution was limited to responsible City management in accordance with Government Auditing Standards, Chapter 9.61, *Requirements: Reporting Confidential or Sensitive Information* and the Texas Public Act – 5 Texas Governmental Code 552.139: *Confidentiality of Government Information Related to Security or Infrastructure Issues for Computers*	Implemented
B.1 DPD	We recommend the Dallas Police Department: Complete training within 90 days of position verification and retain evidence in a centralized location.	Implemented
C.1 DPD	We recommend the Dallas Police Department: Update the Dallas Police Department Records Unit Standard Operating Procedures to incorporate the missing items and clarify requirements.	Implemented
D.1 DPD	We recommend the Dallas Police Department: Validate formal notification of delay is sent to the requestor before the tenth business day.	Implemented

No.	Recommendation	Results
E.1 DPD	We recommend the City Manager: Identify costs and cost trends to fulfill requests and determine cost recovery options that support the City's values.	Implemented
F.1 DPD	We recommend the Dallas Police Department: Determine information request patterns using word analysis tools for open data posting. **Status:** Per staff description, the functionality is already available in GovQA and was utilized to determine the percentage of requests representing a pattern was less than 0.03 percent. Based on internal conversations, implementing this low-risk recommendation does not justify the time and effort of implementation.	Not Implemented – Management Accepted Risk

Audit of Library Facility Planning

REPORT RELEASED - MARCH 26, 2020

No.	Recommendation	Results
A.3	We recommend the Director of the Dallas Public Library: Monitor the implementation of the Master Plan and document decisions to change or not implement Master Plan recommendations.	Implemented
A.4	We recommend the Director of the Dallas Public Library: Revise performance measures to provide precise information regarding facility use.	Implemented
A.5	We recommend the Director of the Dallas Public Library: Develop and implement a formal process to conduct benchmarking of facility use with other large cities on a regular basis or as conditions change.	Implemented

Appendix B: Management's Response

City Secretary's Response

Memorandum

CITY OF DALLAS

DATE: November 6, 2023

TO: Mark S. Swann – City Auditor

SUBJECT: Response to Fiscal Year 2021 Follow-Up of Prior Audit Recommendations Audit Report

This letter acknowledges the City Secretary's Office received the *Fiscal Year 2021 Follow-Up of Prior Audit Recommendations* audit report.

I am pleased to report that all agreed-upon audit recommendations have been implemented and further improvements continues to be one of my top priorities. In addition, actions have been taken to ensure remediation of and future risks.

For those recommendations that the auditors identified with other city departments, have been addressed by my office, as the sole responsibility are under my oversight. The recommendations for improvement will also be one of my top priorities as well.

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

Sincerely,

Bilierae Johnson
Bilierae Johnson
City Secretary

c: Miroslava Martinez, Assistant City Secretary
    Parris Long, Open Records Administrator

"Our Product is Service"
Empathy | Ethics | Excellence | Engagement | Equity

City Manager's Response

Memorandum

CITY OF DALLAS

DATE: October 31, 2023

TO: Mark S. Swann – City Auditor

SUBJECT: Response to Fiscal Year 2021 Follow-Up of Prior Audit Recommendations Audit Report

This letter acknowledges the City Manager's Office received the *Fiscal Year 2021 Follow-Up of Prior Audit Recommendations* audit report.

Implementing audit recommendations has been and continues to be one of my top priorities. To ensure the successful remediation of risks, I took several actions to improve the coordination and implementation of agreed-upon audit recommendations in November 2018.

I am pleased these actions are proving successful and contribute to reducing risk in City operations, as demonstrated by a 91% overall implementation rate as indicated in your follow-up report.

For those recommendations that the auditors determined to be not implemented, I have instructed the City Controller's Office to continue working with departments to ensure further risk remediation.

Additionally, I would like to acknowledge the professionalism and quality of work your staff demonstrated throughout this engagement.

Sincerely,

T.C. Broadnax
City Manager

C: Genesis D. Gavino, Chief of Staff
    Jack Ireland, Chief Financial Officer