

Memorandum



CITY OF DALLAS

DATE June 13, 2014

TO Members of the Budget, Finance & Audit Committee: Jerry R. Allen (Chair),
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT Management Responses to the City Auditor's Follow-up Audit of
Prior Audit Recommendations

The Monday, June 16th Budget, Finance and Audit Committee agenda will include a briefing on Management Responses to the City Auditor's Follow-up Audit. Each audit will be presented by departmental staff. Certain responses will be briefed in closed section, pursuant to Section 551.076 of the Texas Open Meetings Act. There are no attachments for these briefings. The appendix includes a status of each recommendation and the anticipated implementation date, if applicable.

Please let me know if you need additional information.

A handwritten signature in blue ink that reads "Jeanne Chipperfield".

Jeanne Chipperfield
Chief Financial Officer

Attachments

c: Honorable Mayor and Members of City Council
A.C. Gonzalez, City Manager
Warren M.S. Ernst, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Ryan S. Evans, Interim First Assistant City Manager

Jill A. Jordan, P.E., Assistant City Manager
Forest E. Turner, Assistant City Manager
Joey Zapata, Assistant City Manager
Charles M. Cato, Interim Assistant City Manager
Theresa O'Donnell, Interim Assistant City Manager
Shawn Williams, Interim Public Information Officer
Elsa Cantu, Assistant to the City Manager

Management Responses to the City Auditor's Follow-up Audit of Prior Audit Recommendations

Budget, Finance and Audit Committee

June 16, 2014



Overview

- Follow-up audit included 10 audits and 93 recommendations issued between June 2010 and June 2012
- 35 deemed “implemented” by City Auditor’s Office
- Current status of 58 recommendations not implemented in the follow-up audit:

Implemented and verified since follow-up	7
Will not implement	3
Implement FY14 (by 9/30/14)	18
Implement FY15 (by 9/30/15)	<u>30</u>
Total	58

Background

In the follow-up audit report, the City Auditor recommended the City Manager implement internal controls to ensure that recommendations are timely implemented and associated risks are appropriately mitigated.

Management will:

- Hold quarterly meetings with management and the City Auditor's Office to discuss the status of implementing recommendations
- Provide training to department staff on internal controls and implementation of recommendations
- Communicate with the Auditor's Office on their issues/findings earlier in the audit process and agreement on an appropriate remediation plan

Background (continued)

- Assist departments and their ACMs to implement the remaining 58 audit recommendations and other open recommendations
- Review documentation for implementation from the department
- Track the audit recommendations until implemented



Dallas Police Department Audit Response

June 16, 2014



www.dallaspolice.net

David O. Brown
Chief Of Police

Overview

- The 2010 audit of the Dallas Police Department by the City's Auditor Office was taken very seriously. Police management staff took significant efforts to comply with each of the audit recommendations where possible through the implementation of improved management controls, policies, and training
- The primary focus of the two audits was on crime statistics and overtime, more specifically, court overtime
- The primary challenge the department faced with compliance was the lack of computer systems to fully implement the audit recommendations
- Audit recommendations were either agreed to but delayed, or not agreed to because of this challenge

Audit Recommendations

Crime Statistics

Audit Recommendations

Crime Statistics

Recommendation I

- We recommend the Chief of Police implement procedures to improve compliance with the UCR Handbook
 - A. Ensure that the ability to delete Direct Entry Field Reporting System (DEFRS) records be eliminated and an option to void a record, after obtaining approval, be added so when correcting entries are necessary a more complete audit trail is available (#68)
 - B. Ensure that the Remote Local Area Network (LAN) Nodes (RLNs) are physically located and documented (#69)
 - C. Ensure that only authorized users with a valid business reason retain RLN access (#70)

refers to the line number in the Appendix

Audit Recommendations Cont.

Crime Statistics

- D. Ensure that RLN permissions are periodically reviewed and limited to those necessary for the user to accomplish tasks specific to their job function (#71)
- E. Ensure that access to DEFERS is granted only after user authorization and authentication (#72)
- F. Periodically review DEFERS access and audit trail logs to monitor DEFERS access and ensure that data changes were approved and necessary (#73)
- G. Ensure that the information technology system includes the research and analytical functionality necessary to reduce manual verification of UCR information (#74)
- H. Require DPD personnel to use standard offense titles when entering information into DEFERS or any subsequent records management systems (#75)

Focus of Audit/ Agreement

Crime Statistics Response

- Recommendation A – H (#68 – #75)
 - Agreed with but was not able to comply with recommendation until the implementation of Records Management Systems (RMS) in June 2014
- Recommendation I
 - Auditors recommended department implement procedures to improve compliance with the Uniform Crime Report (UCR) handbook
 - Department agreed with this recommendation and implemented in 2010

refers to the line number in the Appendix

Efforts and Progress

Crime Statistics

RMS

- Took over 4 years to go from analysis to development and implementation
- Went “live” as of June 1, 2014
- 90 days are needed to determine if the system’s controls are functioning as expected
- RMS addresses the Audit recommendations

Next Steps/Challenges

Crime Statistics

RMS

- Data validation
- Implement the 2nd phase of RMS training for officers to use the system to its potential
- Educate public on the new format of RMS

Audit Recommendations

Municipal Court Overtime

Audit Recommendations

Municipal Court Overtime

- A. Recommend implementation of a paperless system to include proper controls for requesting, approving and documenting all uniform overtime (#90)

- B. If not immediately feasible, recommend the Chief of Police improve existing manual overtime procedures by:
 - 1. Directing officers to submit copies of Municipal Court CNS notices as proof of overtime claims (#91)

 - 2. Provide overtime documentation training to DPD personnel, including DPD General Order overtime provisions, proper completion of overtime request cards, proper entry of overtime into the timekeeping and payroll systems (#92)

 - 3. Periodically reviewing overtime claims to identify and correct data entry errors and improper claims (#93)

Focus of Audit/ Agreement

Municipal Court Overtime Responses

- A. DPD did not have computer system capable to implement paperless system (#90)

- B. DPD agreed with recommendations to improve manual overtime process and to provide overtime documentation training to DPD personnel, including DPD General Order overtime provisions
 - 1. DPD was in compliance with this recommendation through the use of Police Manager. This system provided the availability of online review and comparison of officers' subpoenas (#91)

 - 2. DPD agreed and complied with this recommendation in 2010. In 2013, the Auditor's Office recommended additional training and documentation and DPD complied with this recommendation as well (#92)

 - 3. DPD agreed and complied with this recommendation in 2010 (#93)

Efforts and Progress

Departmental Overtime

- Revised General Orders in November 2010, directing supervisors to conduct monthly, quarterly and yearly audits of payroll time entries
- In 2010, DPD authorized Investigative work groups to begin requesting and approving overtime electronically
 - All electronic entries require supervisor approval
- In 2010, Recruit Officers received training from Field Training Officer's on proper procedures in completing overtime/compensatory cards
- In 2010, established an audit and review process between court attendance and overtime/compensatory time submissions to ensure the overtime/compensatory time request submissions were validated by the Court Notify System (CNS) attendance record

Efforts and Progress Cont.

Departmental Overtime

- In 2012, Police Personnel Division began conducting a twice-a-week payroll audit to identify data entry errors and duplications
- In 2013, DPD implemented an electronic swipe in/out system for Municipal Courts similar to what was being used in County courts.
- In 2013, developed department-wide training modules on accurately completing overtime/compensatory cards
- In 2014, met with Human Resources and CIS about using KRONOS as an option for going to a paperless system

Next Steps/Challenges

Departmental Overtime

- In August 2012, Court Notify System (CNS) was merged with Intelligent Workforce Management (IWM) and supervisors' access to data for court attendance was lost
 - Currently working with CIS to restore this capability
- Continue training updates in 2014
- Continue to work with CIS to identify a computer system and funding that will enable DPD to implement a complete paperless system

Summary

- Police management staff took significant efforts to comply with each of the audit recommendations
- The primary challenge the department faced was the lack of computer systems
- DPD will continue to work with CIS to identify a computer system and funding to improve management controls

QUESTIONS?



DALLAS FIRE-RESCUE

AUDIT FOLLOW-UP

DFR OVERTIME FOR UNIFORM PERSONNEL

DFR FIRE INSPECTIONS

Introduction

- City Auditor identified 11 recommendations regarding formal policies and procedures for overtime analysis, payroll records, and fire inspections
 - ◆ 2 were implemented by May 31, 2014
- Remaining 9 recommendations
 - ◆ 3 implemented by November 30, 2014
 - ◆ 6 implemented by November 30, 2015

Summary of Audit Recommendations

OVERTIME AUDIT

- Annually determine the optimal number of firefighters needed to maintain daily staffing without using overtime to cover attrition, scheduled, and unscheduled leave (#1)
- Reconciliation of payroll records to time and attendance records (#2 & 3)
- Payroll corrections approved and adequate support retained (#4)
- Documents approving payroll corrections retained and easily retrievable (#4)
- Determination if payroll manual adjustments can be further minimized (#5)
- Authorization of Fire Dispatch Temporary Assignment Pay (TAP) included on employees' timesheets (#6)

Summary of Audit Recommendations (cont.)

FIRE INSPECTIONS AUDIT

- Ensure DFR policies, procedures and inspection forms are up-to-date and annually aligned (#14)
- Ensure DFR inspection forms include most current Fire Regulation Source - current revision date (#15)
- Evaluate whether all four computer systems (CRMS, Firebase, POSSE and SAP Pay1) are required and if the inspection process/data could be streamlined (#16)
- Implement process to verify physical addresses in Firebase are up-to-date (#17)
- Implement formal process to reconcile monthly inspections documentation, permits processed, fee collection and fee account application (#18)

Focus of Audit and Agreements

OVERTIME AUDIT

- DFR consider the optimal number of firefighters needed to maintain daily staffing without using overtime
- Payroll exceptions exported from IDS should be reconciled with records imported into Lawson
- Ensure Lawson payroll entries match hard copy timesheets and TAP/time entry exceptions are authorized by dispatch supervisors

FIRE INSPECTIONS AUDIT

- Compliance with current International Fire Code (IFC) fire regulations
- Fire risks within the City identified and corrected in a timely manner
- City inspection permit revenues collected in a timely fashion

Challenges

OVERTIME AUDIT

- Clarity regarding recommendations of Audits based on the scope
- Formulating standard practices to ensure methods are imbedded into our processes
- Technology needed to address audit recommendations

FIRE INSPECTIONS AUDIT

- Formulating standard practices to ensure methods are imbedded into our processes
- Technology needed to address audit recommendations
- Citizen appointment and convening the Fire Code Advisory & Appeals Board in a timely manner

Efforts/Progress

OVERTIME AUDIT

- Daily tracking of scheduled and unscheduled leave usage (\$5.4m savings in overtime since FY 2012)
- Attrition reviewed annually (FY 2015 Enhancement Bid submitted for 12 members lost due to attrition above anticipated)
- Working with the Internal Control Task Force to develop payroll reconciliation process with CCO payroll and HR (Implementation Date - June 30, 2015)
- DFR payroll corrections are approved and adequate support retained (Implemented per AUD)
- Documents approving payroll corrections are retained and easily retrievable (Implemented per AUD)
- Authorization of Fire Dispatch Temporary Assignment Pay (TAP) included on employees' timesheets (Implementation Date - May 31, 2014)

Efforts/Progress (cont.)

FIRE INSPECTIONS AUDIT

- 2012 International Fire Code (IFC) adopted by Fire Code Advisory & Appeals Board on March 12, 2014 and submitted to City Attorney's Office (CAO) for review and approval – Presentation to and adoption by City Council is anticipated by September 2014
- Preparation has already begun to adopt the 2015 IFC (to be issued in April 2015) – Presentation to and adoption by City Council is anticipated by October 2015
- FY 2015 Business Technology Request (BTR) was submitted for an interface to be designed to provide one data entry point for all current computer systems utilized by other City services

Next Steps

OVERTIME AUDIT

- DFR will further analyze daily staffing data to determine the most effective means to meet staffing needs - overtime versus additional hiring (Implementation Date - July 31, 2014)
- Analyze manual payroll trends adjustments to determine necessary actions (Implementation Date - June 30, 2015)

FIRE INSPECTIONS AUDIT

- Effective April 2015, DFR will petition for adoption of the International Fire Code every three (3) years versus (6) years
- Inspection forms will be computerized to allow instant updates related to current code adoption versus printing triplicate forms and subsequent costs

Questions?





CITY OF DALLAS



City of Dallas

Communication and
Information Services



Audit of Reduction in Force Employee Processing Controls

Audit Report A10-013

Issued June 25, 2010

Summary of Audit Recommendations

- City Auditor identified 2 recommendations regarding employee processing controls related to the City-wide RIF – 1 was implemented by March 2014
- 1 recommendation has not been fully implemented (#76)

Focus of Audit

- Computer access for terminated or transferred employees was not efficiently and timely deactivated

Environment

- CIS was not receiving timely notifications regarding termination of RIF employees or transferred employees

Challenges

- Receiving timely notifications from departments that employees have transferred from one department to another

Progress to Date

- Procedures have been implemented for key applications to notify CIS staff that an employee transfer has occurred
- These applications include network access, Email, Lawson (HR/Payroll), Advantage3 (Financial) and SAP

Next Steps

- To ensure that transferred employees are removed from all systems, employee access will be terminated and a new security access request will be required to restore computer access with new department
- Target implementation date is December 2014

DPD and DFR General Computer Controls

Audit Report A10-013

Issued June 25, 2010

Summary of Audit Recommendations

- City Auditor identified 10 recommendations regarding general computer controls – 6 were implemented by March 2014
- Of the remaining recommendations:
 - 2 have been implemented
 - 2 have not been implemented

Focus of Audit

- Selected DPD and DFR general computer controls
 - Assessing policies and procedures related to practices identified in Control Objectives for Information and related Technology (CobiT)
 - Evaluating general computer controls for compliance with the City's ADs related to information technology

Environment

- General computer controls for DPD and DFR are administered by CIS for CIS-managed systems/applications

Challenges

- Balancing staff's time between their daily responsibilities and responding to and supporting other audit remediation efforts

Progress to Date

- Of the 4 recommendations that were not implemented as of the March 2014 report, CIS has implemented:
 - *CIS adopted a formal industry-standard Change Management process in July 2011 based on the Information Technology Infrastructure Library (ITIL) and by December 2013 incorporated DPD/DFR systems into the process (#80)*
 - *CIS implemented software (CA Service Desk) that stores, track and logs changes (#81)*

Progress to Date

- Of the 4 recommendations that were not implemented as of the March 2014 report, 2 have not been fully implemented:
 - *Since 2011, CIS has performed security self-assessment on systems with potential financial risks including HRIS, SAP, and AMS. CIS will expand the self-assessments to include CAD by December 2015 and will develop assessments for other critical CIS-managed DPD/DFR systems by September 2015 (#79)*
 - *CIS has chosen the industry best practice, process-oriented service-delivery framework, ITIL. Of the ITIL control framework processes, CIS has adopted Change Management, Release & Deployment, and Incident Management (#78)*

Next Steps

- CIS will expand the use of self-assessments to DPD/DFR systems and applications to prevent, detect, and monitor unauthorized access to confidential data and files

Appendix

Implementation Status of Audit
Recommendations Included in the
Follow-up Audit Issued
May 9, 2014

Implementation Status of Audit Recommendations Included in Follow-up Audit Issued May 9, 2014

R e f #	Original Audit Report Information					AUD	After Follow Up Recommendation Tracking			
	Report Number	Issued	Report Name	Dept	Audit Recommendation	Risk Status	Current Status	Implementation Date	Department Comments	
1	A12-001	Nov-11	Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel	DFR	We recommend the Fire Chief annually determine the optimal number of firefighters needed to maintain daily staffing without using overtime to cover attrition, scheduled, and unscheduled leave. The annual review should include the comparison of total cost of hiring additional firefighters, including the time it takes to recruit and fully train new firefighters, and the total cost of overtime.	NM	NI	07/31/14	Although not fully implemented, DFR budget analysis prepared May 2011 for FY 2012: -FY 2012 budget included hiring 200 firefighters (100 over attrition) -FY 2013 reduced overtime expense by \$7.1M (including pension and FICA) compared to FY 2012 DFR will begin including unscheduled leave as a component of their budget planning in July 2014 for FY 2014-2015. DFR will use trend analysis of their daily staffing data to determine the minimum number of firefighters that are hired back each day to cover unscheduled leave.	
2	A12-001	Nov-11	Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel	DFR	We recommend the Fire Chief, in cooperation with the City Controller, the Director of Human Resources, and the Department of Communication and Information Services, improve payroll processing controls and operational efficiencies of the Dallas Fire-Rescue time and attendance system and the Lawson payroll process to ensure: <u>(1) payroll records are supported by time and attendance records.</u>	NM	NI	06/30/15	DFR is working with the Internal Control Task Force to develop a payroll reconciliation process with CCO Payroll and HR to ensure payroll records for hours paid reconcile to IDS and any adjustments.	
3	A12-001	Nov-11	Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel	DFR	We recommend the Fire Chief, in cooperation with the City Controller, the Director of Human Resources, and the Department of Communication and Information Services (CIS), improve payroll processing controls and operational efficiencies of the Dallas Fire-Rescue time and attendance system and the Lawson payroll process to ensure: <u>(2) payroll records are verified against time and attendance records to detect improper or incorrect payments.</u>	NM	NI	06/30/15	DFR is working with the Internal Control Task Force to develop a payroll reconciliation process with CCO Payroll and HR to ensure payroll records for hours paid reconcile to IDS and any adjustments.	

Risk Status key:
M - Mitigated
NM - Not Mitigated

Current Status key:
I - Implemented
NI - Not Implemented

Implementation Status of Audit Recommendations Included in Follow-up Audit Issued May 9, 2014

R e f #	Original Audit Report Information					AUD	After Follow Up Recommendation Tracking			
	Report Number	Issued	Report Name	Dept	Audit Recommendation	Risk Status	Current Status	Implementation Date	Department Comments	
4	A12-001	Nov-11	Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel	DFR	We recommend the Fire Chief, in cooperation with the City Controller, the Director of Human Resources, and the Department of Communication and Information Services (CIS), improve payroll processing controls and operational efficiencies of the Dallas Fire-Rescue time and attendance system and the Lawson payroll process to ensure: <u>(3) payroll corrections are approved and adequate support retained.</u>	M				
5	A12-001	Nov-11	Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel	DFR	We recommend the Fire Chief, in cooperation with the City Controller, the Director of Human Resources, and the Department of Communication and Information Services (CIS), improve payroll processing controls and operational efficiencies of the Dallas Fire-Rescue time and attendance system and the Lawson payroll process to ensure: <u>(4) manual adjustments are minimized.</u>	NM	NI	06/30/15	DFR is currently developing trend analyses of each type of manual payroll adjustment to determine if the number of adjustments is trending downward. For any adjustment types that are not trending downward, DFR will research causes and take actions to mitigate, as appropriate.	
6	A12-001	Nov-11	Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel	DFR	We recommend the Fire Chief require Fire Dispatch personnel to record and authorize Temporary Assignment Pay (TAP) pay in employees' timesheets.	NM	I	05/31/14	AUD acknowledged that approval of TAP pay was achieved for all 48 dispatchers, but 4 staff officers were not included. DFR has since created a new form to document the approval of TAP pay for the 4 staff officers.	
7	A12-001	Nov-11	Audit of Department of Dallas Fire-Rescue Overtime for Uniform Personnel	CCO	We recommend the City Controller and the Director of Human Resources ensure that documents approving payroll corrections be retained and easily retrievable.	M				

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8	A12-004	Jan-12	Audit of Department of Equipment and Building Services Fuel Management	EBS	The Director of Equipment and Building Services should improve fuel inventory management controls as follows: <u>(1) Implement a perpetual inventory system to maintain inventory records for EBS' fuel storage tanks and generate monthly reports needed for reconciliation purposes. These reports should include the beginning inventory, purchases, consumption, and ending inventory.</u>	M			
9	A12-004	Jan-12	Audit of Department of Equipment and Building Services Fuel Management	EBS	The Director of Equipment and Building Services should improve fuel inventory management controls as follows: <u>(2) Perform monthly physical inventories of fuel storage tanks' contents.</u>	M			
10	A12-004	Jan-12	Audit of Department of Equipment and Building Services Fuel Management	EBS	The Director of Equipment and Building Services should improve fuel inventory management controls as follows: <u>(3) Reconcile the monthly physical fuel inventories to the Fleet Focus M5 records.</u>	M			
11	A12-004	Jan-12	Audit of Department of Equipment and Building Services Fuel Management	EBS	The Director of Equipment and Building Services should improve fuel inventory management controls as follows: <u>(4) Determine the cause of any variances noted between the physical inventories and the recorded amounts and take appropriate corrective actions.</u>	M			

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12	A12-004	Jan-12	Audit of Department of Equipment and Building Services Fuel Management	EBS	The Director of Equipment and Building Services management should implement proper fuel order and delivery controls and enforce existing EBS delivery verification procedures as follows: <u>(1) Implement a fuel order tracking system to maintain fuel order data in compliance with records retention policies so that fuel order information is accessible to responsible individuals within EBS Fuel Division.</u>	M				
13	A12-004	Jan-12	Audit of Department of Equipment and Building Services Fuel Management	EBS	The Director of Equipment and Building Services management should implement proper fuel order and delivery controls and enforce existing EBS delivery verification procedures as follows: <u>(2) Verify and sign vendor's fuel delivery manifests to acknowledge the deliveries. Retain the delivery manifests, bills of lading, and Vender-Root readings at the time of the delivery, and perform a fuel delivery reconciliation to verify the amounts received.</u>	M				
14	A12-005	Feb-12	Audit of Department of Dallas Fire-Rescue Fire Inspections	DFR	We recommend the Fire Chief ensure that Dallas Fire-Rescue (DFR) Policies and Procedures and inspection forms are up-to-date and consistently aligned. Specifically: <u>(1) The DFR Policies and Procedures should be reviewed annually to reflect the most current Fire Regulations.</u>	NM	NI	09/30/14	The 2012 International Fire Code (IFC) was adopted by the Fire Code Advisory & Appeals Board on March 12, 2014 and submitted to ATT for review and approval on March 20, 2014. Adoption of 2012 IFC by the City Council is anticipated by September 2014.	

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15	A12-005	Feb-12	Audit of Department of Dallas Fire-Rescue Fire Inspections	DFR	We recommend the Fire Chief ensure that Dallas Fire-Rescue (DFR) Policies and Procedures and inspection forms are up-to-date and consistently aligned. Specifically: <u>(2) The DFR inspection forms should include:</u> <u>- The most current Fire Regulations source citations</u> <u>- The most current revision Date</u>	NM	NI	11/30/14	The 2012 International Fire Code (IFC) was adopted by the Fire Code Advisory & Appeals Board on March 12, 2014 and submitted to ATT for review and approval on March 20, 2014. Adoption of 2012 IFC by the City Council is anticipated by September 2014. After adoption by the City Council, DFR will update the fire inspection forms.	
16	A12-005	Feb-12	Audit of Department of Dallas Fire-Rescue Fire Inspections	DFR	We recommend the Fire Chief in coordination with the Interim Director of the Department of Communication and Information Services evaluate whether all four computer systems (CRMS, Firebase, POSSE, and Pay)) are required or whether the Inspection process and/or data could be streamlined.	NM	NI	09/30/15	Once the BTR is approved an interface will be designed to provide one data entry point that will send data to CRMS, POSSEE, FIREBASE and SAP.	
17	A12-005	Feb-12	Audit of Department of Dallas Fire-Rescue Fire Inspections	DFR	We also recommend the Fire Chief: <u>(1) implement a process to periodically verify that the physical addresses in Firebase are up-to-date.</u>	NM	NI	09/30/15	Once the BTR is approved an interface can be designed to provide one data entry point that will send data to CRMS, POSSEE, FIREBASE and SAP. After which, DFR will implement a process to periodically verify that the physical addresses are updated.	
18	A12-005	Feb-12	Audit of Department of Dallas Fire-Rescue Fire Inspections	DFR	We also recommend the Fire Chief: <u>(2) implement a formal process to monthly reconcile the data included in the computer systems used in the Inspection process to ensure that Inspections that occurred are documented, permits are processed correctly, appropriate fees collected, and that these fees are applied to the appropriate accounts.</u>	NM	NI	09/30/15	Once the BTR is approved an interface will be designed to provide one data entry point that will send data to CRMS, POSSEE, FIREBASE and SAP. After which, DFR will implement a process to monthly reconcile the data included in the computer systems used in the Inspection process to ensure that Inspections that occurred are documented, permits are processed correctly, appropriate fees collected, and that these fees are applied to the appropriate accounts.	

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19	A12-007	May-12	Audit of Monitoring Controls Over Capital Construction for Streets and Thoroughfares	PBW	We recommend the Director of Public Works establish formal written policies and procedures for the capital construction inspection monitoring activities. These policies and procedures, at a minimum, should address the following: (1) Monitoring oversight responsibilities (2) Frequency and exceptions to monitoring, if any (3) Documentation standards (4) Project file organization standards	M			
20	A12-007	May-12	Audit of Monitoring Controls Over Capital Construction for Streets and Thoroughfares	PBW	We recommend the Director of Public Works ensure the unit's monitoring documentation is accurate, consistent, and complete in accordance within formalized procedures.	M			
21	A12-008	Jun-12	Audit of Controls Over Leased Equipment	BDPS	We recommend the Director of Business Development and Procurement Services require Xerox to report performance metrics in the format as stated in the Master Services Agreement Statement of Work Addendum.	M			
22	A12-008	Jun-12	Audit of Controls Over Leased Equipment	BDPS	We recommend the Director of Business Development and Procurement Services require Xerox to use an automated system for receiving, processing, and recording service calls.	M			
40	A12-009	Jun-12	Audit of Selected Safety and Security Operations of the Department of Aviation	AVI	We recommend the Interim Director of Aviation develop formal policies and procedures that provide Aviation personnel guidance on their duties.	M			

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	Report Number	Issued	Report Name	Dept	Audit Recommendation	Risk Status	Current Status	Implementation Date	Department Comments	
68	A10-011	Apr-10	Audit of Dallas Police Department's Crime Statistics	DPD	We recommend the Chief of Police ensure that: <u>(1) The ability to delete Direct Entry Field Reporting System (DEFRS) records be eliminated and an option to void a record, after obtaining approval, be added so when correcting entries are necessary a more complete audit trail is available</u>		NI	09/30/14	A coding system with these abilities was developed and integrated with the new RMS system. As the new RMS system just which went live June 1, 2014, DPD will test the new system over the next few months to validate recommendation implementation.	
69	A10-011	Apr-10	Audit of Dallas Police Department's Crime Statistics	DPD	We recommend the Chief of Police ensure that: <u>(2)Remote Local Area Network (LAN) Nodes (RLNs) are physically located and documented</u>		NI	09/30/14	A coding system with these abilities was developed and integrated with the new RMS system. As the new RMS system just which went live June 1, 2014, DPD will test the new system over the next few months to validate recommendation implementation.	
70	A10-011	Apr-10	Audit of Dallas Police Department's Crime Statistics	DPD	We recommend the Chief of Police ensure that: <u>(3)Only authorized users with a valid business reason retain RLN access</u>		NI	09/30/14	A coding system with these abilities was developed and integrated with the new RMS system. As the new RMS system just which went live June 1, 2014, DPD will test the new system over the next few months to validate recommendation implementation.	
71	A10-011	Apr-10	Audit of Dallas Police Department's Crime Statistics	DPD	We recommend the Chief of Police ensure that: <u>(4)RLN permissions are periodically reviewed and limited to those necessary for the user to accomplish tasks specific to their job function.</u>		NI	09/30/14	A coding system with these abilities was developed and integrated with the new RMS system. As the new RMS system just which went live June 1, 2014, DPD will test the new system over the next few months to validate recommendation implementation.	
72	A10-011	Apr-10	Audit of Dallas Police Department's Crime Statistics	DPD	We recommend the Chief of Police ensure that: <u>(5) access to DEFERS is granted only after user authorization and authentication.</u>		NI	09/30/14	A coding system with these abilities was developed and integrated with the new RMS system. As the new RMS system just which went live June 1, 2014, DPD will test the new system over the next few months to validate recommendation implementation.	
73	A10-012	Apr-10	Audit of Dallas Police Department's Crime Statistics	DPD	We recommend the Chief of Police ensure that <u>(6) the DPD and CIS personnel periodically review DEFERS access and audit trail logs to monitor DEFERS access and ensure that data changes were approved and necessary.</u>		NI	09/30/14	A coding system with these abilities was developed and integrated with the new RMS system. As the new RMS system just which went live June 1, 2014, DPD will test the new system over the next few months to validate recommendation implementation.	

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Implementation Status of Audit Recommendations Included in Follow-up Audit Issued May 9, 2014

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	Report Number	Issued	Report Name	Dept	Audit Recommendation	Risk Status	Current Status	Implementation Date	Department Comments	
74	A10-011	Apr-10	Audit of Dallas Police Department's Crime Statistics	DPD	We recommend the Chief of Police: <u>(1) Ensure that the information technology system includes the research and analytical functionality necessary to reduce manual verification of UCR information.</u>		NI	09/30/14	A coding system with these abilities was developed and integrated with the new RMS system. As the new RMS system just which went live June 1, 2014, DPD will test the new system over the next few months to validate recommendation implementation.	
75	A10-011	Apr-10	Audit of Dallas Police Department's Crime Statistics	DPD	We recommend the Chief of Police: <u>(2) Require DPD personnel to use standard offense titles when entering information into DEFRS or any subsequent records management systems</u>		NI	09/30/14	A coding system with these abilities was developed and integrated with the new RMS system. As the new RMS system just which went live June 1, 2014, DPD will test the new system over the next few months to validate recommendation implementation.	
76	A10-013	Jun-10	Audit of Reduction in Force Employee Processing Controls	CIS	(1) We recommend the Director of Communication and information Services (CIS) develop a monitoring process to ensure transferring and terminating employee computer access is deactivated timely	NM	NI	12/31/14	When an employee who has access to the Computer Aided Dispatch (CAD) system is terminated, the CAD system administrator is included in the email distribution list for the Electronic Termination Notification Form. The notifications are used to disable an employee's access to the CAD system. When an employee who has access to the Computer Aided Dispatch (CAD) system is transferred, the CAD system administrator is included in the email distribution list for the Lawson "Changes Report." The Changes Report is used to disable an employee's access to the CAD system. Transferring and terminating employee access issue will be reviewed for other CIS-managed DPD/DFR applications to ensure that transferring and terminating employee computer access is deactivated timely.	
77	A10-013	Jun-10	Audit of Reduction in Force Employee Processing Controls	CIS	(2) The Director of CIS should also work with Human Resources (HR) to ensure that HR's clarified policies, procedures, and forms include notifications to CIS for adding, deleting, and/or changing employee's computer access.	M				

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78	A10-014	Jun-10	Audit of Selected General Computer Controls for the Dallas Police Department and the Dallas Fire-Rescue Primarily Administered by the Department of Communication and Information Services	CIS	(1) We recommend that the Director of Communication and Information Services (CIS) establish a general computer controls framework that aligns with best practices that are commonly used and accepted in the United States - such as Control Objectives for Information and Related Technology (CoBIT), and one that provides the City Council, management, as well as the Office of the City Auditor and external auditors, a consistent means to evaluate whether general computer controls are improving.		NI	06/30/14	In April 2010, CIS chose the industry best practice, process-oriented service-delivery framework, Information Technology Infrastructure Library (ITIL). Monitoring, controls and reporting are key components of developing ITIL processes including Change Management. Of the ITIL processes, CIS has adopted Change Management, Release & Deployment, and Incident Management.	
79	A10-014	Jun-10	Audit of Selected General Computer Controls for the Dallas Police Department and the Dallas Fire-Rescue Primarily Administered by the Department of Communication and Information Services	CIS	(2) We also recommend that the Director of CIS perform regular general computer control self-assessments to ensure that the general computer controls framework is designed and operating as intended.		NI	09/30/15	Since 2011, CIS has established and performed security self-assessments on systems that provide access to the City's network and on systems with potential financial risks including HRIS, SAP, and Advantage3. CIS will perform a security self-assessment on CAD by December 2014. CIS will develop assessments for other critical CIS-managed systems.	
80	A10-014	Jun-10	Audit of Selected General Computer Controls for the Dallas Police Department and the Dallas Fire-Rescue Primarily Administered by the Department of Communication and Information Services	CIS	(1) We recommend the Director of CIS comply with Administrative Directive (AD) 2-28 Change Management of Information Technology by developing, documenting, and implementing formal change management procedures that are standard, reliable, and consistent so that only authorized, planned, prioritized, and tested changes are made to data and systems.		I	12/18/13	For CIS-managed systems, a formal change management process was implemented in July 2011. As part the process, a Review Control Board (RCB) was created. The RCB consists of Sr. Managers in CIS who review and approve changes to production systems.	

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81	A10-014	Jun-10	Audit of Selected General Computer Controls for the Dallas Police Department and the Dallas Fire-Rescue Primarily Administered by the Department of Communication and Information Services	CIS	(2) We also recommend the Director of CIS maintain a central repository of all change events.		I	12/18/13	Implemented in July 2011, the Computer Associates application manages, tracks and logs change orders created as part of the Change Management process. The Change Management process applies to all CIS-managed DPD/DFR systems.	
90	A10-021	Sep-10	Audit of Dallas Police Department Overtime for Uniform Personnel	DPD	(1) We recommend the Chief of Police implement a paperless system that includes the proper controls for requesting, approving, and documenting all uniform overtime.	NM	NI	06/30/15	<p>DPD Assessment: DPD partially implemented a paperless system.</p> <p>DPD Actions: A meeting has been held with the CIS and Human Resources Department regarding issues with the Lawson payroll system that limit the ability to implement a paperless system for overtime. Based on this meeting, the Human Resources Department will be scheduling a demonstration of the KRONOS payroll system with the command staff. The KRONOS system has a more detailed documentation system which should allow a clear audit trail.</p> <p>(The June 2015 implementation date is based on KRONOS being a viable solution. If KRONOS is not a viable solution, the implementation date will be extended until a viable solution is identified.)</p>	

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91	A10-021	Sep-10	Audit of Dallas Police Department Overtime for Uniform Personnel	DPD	(2)If implementing a paperless system is not immediately feasible, we recommend the Chief of Police improve existing manual overtime procedures by: <u>(a) Directing Dallas Police Department (DPD) officers to submit copies of Municipal Court Notify System (CNS) notices as proof of over overtime claims. Once the City court's CNS is upgraded for electronic sign in/out, the Chief of Police should direct the officers to submit a record of DPD officer court attendance by the CNS</u>		DISAGREE			
92	A10-021	Sep-10	Audit of Dallas Police Department Overtime for Uniform Personnel	DPD	(3)If implementing a paperless system is not immediately feasible, we recommend the Chief of Police improve existing manual overtime procedures by: <u>Providing overtime documentation training to DPD personnel, including DPD General Order overtime provisions, proper completion of overtime request cards, and proper entry of overtime into the timekeeping and payroll systems</u>	NM	NI	12/31/14	<p>DPD Assessment: DPD made changes to the General Orders in November 2010 as a result of the audit. In addition, Court Notify allowed all supervisors to see check in and out time for officers attending County Court. However, this ability was lost on August 28, 2012 when Intelligent Workforce Management (IWM) and Court Notify were merged. Currently, it can only be accessed by personnel with administrative rights to IWM. City Court was manual sign in / out until February 2013 when the electronic swipe sign in was installed. The Field Training Officer program includes training on completing overtime and comp time requests.</p> <p>DPD Actions: The Personnel and Development Division is currently working on updated overtime reporting training. This supplemental training will be offered through Breeze.</p>	

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93	A10-021	Sep-10	Audit of Dallas Police Department Overtime for Uniform Personnel	DPD	(4)If implementing a paperless system is not immediately feasible, we recommend the Chief of Police improve existing manual overtime procedures by: <u>Periodically reviewing overtime claims to identify and correct data entry errors and improper overtime claims</u>	NM	NI	12/31/14	<p>DPD Assessment: Court Notify allowed all supervisors to see check in and out time for officers attending County Court. However, this ability was lost on August 28, 2012 when IWM and Court Notify were merged. Currently, this information can only be accessed by personnel with administrative rights to IWM. When an overtime issue is suspected, Court Services is notified so the documentation can be researched. City Court was manual sign in / out until February 2013 when the electronic swipe sign in was installed.</p> <p>Personnel reviews payroll to identify potential issues. Any issue identified is referred back to the officer's division for correction / investigation.</p> <p>DPD Actions: A meeting has been held with the City Auditor's Office to receive guidance on how to construct policies and procedures to identify and correct data entry errors and improper overtime claims. The Personnel and Development Division will be designing the new procedures based on the auditors' recommendations.</p>	

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