

Office of the City Auditor

Auditor Briefing Update

Reports Released between December 3,
2022 and January 13, 2023



January 23, 2023
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee





Audit of Internal Controls – South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court

December 29, 2022
Mark S. Swann, City Auditor

Mayor

Eric Johnson

Mayor Pro Tem

Carolyn King Arnold

Deputy Mayor Pro Tem

Omar Narvaez

Council Members

Tennell Atkins

Adam Bazaldua

Paula Blackmon

B. Adam McGough

Cara Mendelsohn

Jesse Moreno

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Paul E. Ridley

Jaynie Schultz

Casey Thomas, II

Chad West

Gay Donnell Willis



Report Issued – December 29, 2022

Audit of Internal Controls - South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court

Objective and Scope

The objective of this audit were to determine whether:

1. Controls are in place to ensure that the financial and operational activities of the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court comply with applicable City of Dallas procedures.
2. Case files are complete, accurate, and secured.
3. Case disposition changes are authorized and recorded.

The scope of the audit included fiscal years 2018 through 2020.

Report Issued – December 29, 2022

Audit of Internal Controls - South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court

Observed Conditions

The following internal controls at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court require improvement:

- Monitoring of subrecipients.
- The accuracy and completeness of program participants' paper case files and electronic files in the Caseworthy system.
- Protecting case files from unauthorized access.
- The processing and timely handling of invoices for treatment services.

Report Issued – December 29, 2022

Audit of Internal Controls - South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court

Recommendations

A.1: Develop and implement written work instructions and onsite observation procedures at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court to monitor work and services provided and verify that providers are properly licensed and insured. **(Accept Risk)**

B.1: Require the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court management to:

- Develop a checklist for file documentation,
- Establish a filing system that incorporates information from paper and electronic files.
- Improve communication between court and community service personnel.
- Train staff on all system capabilities.
- Develop a quality control review system. **(Accept Risk)**

Report Issued – December 29, 2022

Audit of Internal Controls - South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court

Recommendations

C.1: Ensure compliance with the City's Enterprise Security Standard on completing periodic reviews of users of the Caseworthy system to limit access to only active users whose job duties require them to access client files at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court. **(Agree)**

D.1: Develop and implement written procedures and work instructions on what supporting documentation should accompany an invoice and how to review, verify, approve, and document invoices to ensure that the City of Dallas pays for eligible services provided to eligible individuals timely. **(Accept Risk)**

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APPENDIX – Audit Reports

Here is the final report and link for your reference.

January Update:

- [Audit of Internal Controls at South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court](#)



Audit of Internal Controls – South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court

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Executive Summary

Objective and Scope

The objectives of this audit were to determine whether: (1) controls are in place to ensure that the financial and operational activities of the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court comply with applicable City of Dallas procedures; (2) case files are complete, accurate, and secured; and (3) case disposition changes are authorized and recorded.

The audit scope included fiscal years 2018 through 2020.

Recommendations

We recommend the City Attorney:

- Develop and implement written work instructions and onsite observation procedures to monitor work and services provided and verify that providers are properly licensed and insured.
- Develop a checklist, establish a filing system for case files, improve communication, train staff, and develop a quality control review system.
- Limit access to Caseworthy client files to authorized users only.
- Develop and implement written procedures and work instructions on how to review, verify, approve, and document invoices and supporting documents timely.

Background

South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court are part of a Community Court Section in the City Attorney's Office.

The South Dallas Drug Court handles cases involving substance abuse and is funded by a grant of over \$300,000 per year from the Substance Abuse and Mental Health Services Administration.

The South Oak Cliff Veterans' Treatment Court handles cases involving veterans with substance abuse and mental health disorder and is funded by a grant ranging from \$75,000 to \$100,000 per year (for fiscal years 2019 and 2020, respectively) from the Texas Veterans' Commission.

In lieu of court costs and tickets, program participants are ordered to perform supervised community service in the community where the crime was committed.

Additionally, social workers assist participants with rehabilitative services, finding employment, job training programs, etc. Upon successful completion of the conditions of the probation, each participant's Class C misdemeanor is dismissed.

Observed Conditions

The following internal controls at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court require improvement:

- Monitoring of subrecipients.
- The accuracy and completeness of program participants' paper case files and electronic files in the Caseworthy system.
- Protecting case files from unauthorized access.
- The processing and timely handling of invoices for treatment services.

Objectives and Conclusions

1. Are case disposition changes authorized and recorded?

Yes. During fiscal years 2019 through 2020, the South Oak Cliff Veterans' Treatment Court program participants completed their assigned treatment and community service before their cases were dismissed at the Municipal Court.

A review of a random sample of 25 out of a total population of 44 offenders who completed their assigned treatment and community service at the South Oak Cliff Veterans' Treatment Court shows that all 25 had their case dismissals authorized by a Municipal Judge and recorded in the Municipal Court record system.

2. Are controls in place to ensure that the financial and operational activities of the South Dallas Drug Treatment Court and South Oak Cliff Veterans' Treatment Court comply with applicable City of Dallas procedures?

No. The South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court do not have clearly defined written procedures to ensure that the financial and operational activities comply with applicable City of Dallas procedures. Monitoring of work performed by subrecipients needs improvement. The Treatment Courts management did not monitor subrecipients to ensure treatment providers:

- Have professional certifications and licenses.
- Maintain required insurance.
- Invoice the City for eligible services provided to eligible individuals.
- Invoice the City for eligible services at the contractually agreed rates. (See [Observation A](#) and [Observation D](#).)

3. Are case files complete and accurate?

No. Paper case files and electronic files in the Caseworthy system for the program participants of the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court do not include complete and accurate records of participants' progress, compliance, successful completion of treatment, and community service hours. In addition, the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court management could not provide a reliable listing of current and past participants. (See [Observation B](#).)

4. Are electronic case files secure?

No. Case files stored in the Caseworthy electronic database system are not always protected from unauthorized access. A total of 38 current and former city employees are shown as having access to the Caseworthy database files with 10 of the 38 users (26 percent) no longer employed with the City of Dallas. (See [Observation C](#).)

Audit Results

Administrative Directive 4-09, *Internal Control* and City Council Resolution 88-3428 prescribe policies for the City to establish and maintain an internal control system. The audit observations listed assist management in fulfilling their internal control responsibilities.

Observation A: Compliance with Administrative Directive 4-09, Internal Controls

The South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court (Treatment Courts) management did not monitor subrecipients as required by Administrative Directive 4-09, *Internal Control* and City Council Resolution 88-3428. The Treatment Courts enter into annual contracts with subrecipients who provide a list of agreed upon services. The subrecipients are reimbursed for eligible program costs that comply with the contract and are reasonable and consistent with industry norms. Subrecipients are required to supply sufficient documentation to substantiate expenditures.

However, Treatment Courts' management did not:

- Monitor subrecipients' compliance with insurance requirements. A judgmental sample of 26 contracts showed:
 - Eight contracts (31 percent) did not include an insurance compliance memo to indicate that they underwent a risk and insurance compliance review by the City's Office of Risk Management.
 - Four contracts (15 percent) did not include documentation of insurance.
 - One contract (4 percent) did not include a Workers Compensation and Employer's Liability insurance certificate.
- Verify treatment providers are professionally certified and/or licensed.
- Monitor and review contractual language within the engagement letter submitted by a subrecipient. Specifically, a subrecipient included language in its engagement letter that additional fees would be charged to participants even though the program is free and paid for with federal grant money. It is unclear if program participants paid for free services because the documentation attached to the invoices is incomplete and inconsistent. (See [Observation D](#)).

The Treatment Courts management does not have clearly defined written monitoring procedures. In addition, there is no documentation of onsite meetings with subrecipients to monitor work performed and services received by participants.

In the absence of clearly defined monitoring controls over the Treatments Courts, the City Attorney's Office cannot attest that the financial and operational activities of the Treatment Courts comply with applicable City of Dallas procedures and federal and state grant requirements.

Criteria

- ❖ Standards for Internal Control in the Federal Government
 - *Principle 10 – Design Control Activities*
 - *Principle 16 – Perform Monitoring Activities*
- ❖ Dallas City Council Resolution 88-3428
- ❖ The South Dallas Drug Court Manual, Section: *"Treatment Providers"*
- ❖ South Dallas Treatment Drug Court Subrecipient Agreement
- ❖ Texas Veterans Commission Grant Program Requirement and Terms and Conditions, Section XXVIII. *Permits, Certifications, and Licenses.*

Assessed Risk Rating:

Low

We recommend the **City Attorney**:

A. 1: Develop and implement written work instructions and onsite observation procedures at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court to monitor work and services provided and verify that providers are properly licensed and insured.

Observation B: Completeness and Accuracy of Case Files

Some of the paper case files and electronic files in the Caseworthy system¹ for the program participants of the Treatment Courts do not provide accurate records of participant progress, compliance, successful completion of treatment, and community service hours. In addition, the Treatment Courts could not provide a reliable listing of participants that were enrolled in the program during the audit period from October 1, 2017, through September 30, 2020.

As a result, there is no reliable record that all treatment participants have complied with program requirements before the dismissal of charges.

The Treatment Courts' program personnel keep documents related to each program participant's pleas, sentences, treatment program, and treatment progress in Caseworthy electronic case files with paper copies in paper case files.

A judgmental sample of 25 participants' case files at the South Dallas Drug Court showed that:

- Two participants' (8 percent) paper case files could not be located.
- One participant's (4 percent) electronic file was not in the Caseworthy system.
- One participant's (4 percent) electronic file in the Caseworthy system had two different profiles with different dates of birth.
- Twenty participants (80 percent) did not designate an organization, agency, or person to release confidential information.
- Thirteen participants (52 percent) did not have a stated outcome (graduated, dismissed, transferred, or other).
- Ten participants (40 percent) did not have documentation of completion of community service hours.

A judgmental sample of 24 participants' case files at the South Oak Cliff Veterans' Treatment Court showed that:

- One participant (4 percent) had two profiles under different versions of a name.
- Twenty-four participants (100 percent) did not have an assessment and evaluation form completed.
- Eighteen participants (75 percent) did not have written permission to share participant information.
- Ten participants (42 percent) did not have all the required documents for acceptance into the program.

¹ Caseworthy is an Enterprise Content Management database used by the City of Dallas Community Courts to document and share information between social services coordinators, community services coordinators, and prosecutors. The system is provided through a third party - Dallas Metro Homeless Alliance.

Treatment Courts' case file documentation inconsistency and unreliability is due to the following:

- No checklist on what documentation should be included in the files.
- Court personnel maintain a parallel filing system by keeping emails and paper "Staffing Sheets"² in numerous binders before updating the case files.
- Communication gaps between the courts and community service personnel.
- Insufficient training for court personnel on how to use all features and capabilities of the Caseworthy system to efficiently record, document, and track program participant cases.
- Lack of a quality control review procedure for the accuracy and completeness of electronic and paper case files.

Criteria

- ❖ Standards for Internal Control in the Federal Government
 - *Principle 10 – Design Control Activities*
 - *Principle 16 – Perform Monitoring Activities*
- ❖ Dallas City Council Resolution 88-3428

Assessed Risk Rating:

Low

We recommend the **City Attorney**:

B.1: Require the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court management to:

- Develop a checklist for file documentation,
- Establish a filing system that incorporates information from paper and electronic files.
- Improve communication between court and community service personnel.
- Train staff on all system capabilities.
- Develop a quality control review system.

² "Staffing Sheets" include all service provider updates and drug testing dates and results.

Observation C: Case File Security

Case files stored in the Caseworthy electronic database system are not always protected from unauthorized access.

A review of 38 employees having access to the Caseworthy database system showed 10 employees (26.3 percent) were still listed as active users in Caseworthy, although these individuals were no longer employed with the City of Dallas.

As a result, sensitive client information is vulnerable to tampering and unauthorized disclosure.

The City Attorney's Office did not limit access to the Caseworthy system to active users whose job duties require them to access client files at the Treatment Courts. In addition, the Treatment Courts do not follow the City's Enterprise Security Standard, and do not review user accounts, disable accounts of employees transitioning out of the department, and revoke access of users no longer employed with the City of Dallas.

Criteria

- ❖ Standards for Internal Control in the Federal Government
 - *Principle 10 – Design Control Activities*
 - *Principle 16 – Perform Monitoring Activities*
- ❖ Administrative Directive 2-24 *Computer Security*
- ❖ Code of Federal Regulations, *Title 42, Chapter I, Subchapter A, Part 2, § 2.16 Security for records.*
- ❖ City of Dallas *Enterprise Security Standard*

Assessed Risk Rating:

Low

We recommend the **City Attorney**:

- C.1:** Ensure compliance with the City's Enterprise Security Standard on completing periodic reviews of users of the Caseworthy system to limit access to only active users whose job duties require them to access client files at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court.

Observation D: Invoice Processing

The processing of invoices for treatment services provided at the Treatment Courts is inconsistent and does not show evidence that the City Attorney's Office only paid for eligible services provided to eligible individuals on a timely basis.

As a result, the reliability of invoices used to determine payment for eligible services for eligible individuals is uncertain.

A judgmental sample of 35 invoices paid shows inconsistent review and payment practices:

- Thirty-five invoices (100 percent) either did not provide the cumulative amount requested to date or listed an incorrect amount per the contract requirements.
- Twenty-five invoices (71 percent) did not have sufficient or accurate supporting documentation.
- Nine invoices (26 percent) showed billing rates used to compute the total invoice that do not match the contract.
- Five invoices (14 percent) did not specify the date service was provided.
- Four invoices (11 percent) did not provide a name for whom services were provided.
- One invoice (3 percent) was submitted for services provided before contract execution.

In addition, a judgmental sample of 4 of the 35 invoices (11 percent) shows a longtime lapse between the date services were provided, invoice date, date stamped as received by the City Attorney, and date of check (See [Exhibit 1](#) for examples).

Exhibit 1

Length of Time Between Invoice and Payment (days)

Heading	Sample Invoice #1	Sample Invoice #2	Sample Invoice #3	Sample Invoice #4
Invoice Amount	\$1,083	\$1,158	\$3,800	\$3,107
Date Service Provided	3/31/2018	4/26/2018	8/31/2018	9/20/2019
Invoice Dated	9/17/2018	9/17/2018	9/6/2018	10/15/2019
Days between service date and invoice date	170	144	6	25
Date Stamped Received by City Attorney	11/7/2018	11/7/2018	9/10/2018	10/24/2019
Days between invoice date and Date received by City Attorney	51	51	4	9
Date of City's Reimbursement Check	11/9/2018	11/9/2018	2/1/2019	2/10/2020
Days between the Date received and the date of the reimbursement check	2	2	144	109
Total Days between Service and Reimbursement	223	197	154	143

The City Attorney's Office does not have written procedures and work instructions on what supporting documentation should accompany an invoice nor how to review, verify, approve, and document invoices to ensure that the City of Dallas pays for eligible services provided to eligible individuals in a timely manner.

Criteria

- ❖ Standards for Internal Control in the Federal Government
 - *Principle 10 – Design Control Activities*
 - *Principle 16 – Perform Monitoring Activities*
- ❖ Dallas City Council Resolution 88-3428
- ❖ City Attorney's Office Accounts Payable 101
- ❖ Texas Government Code, Chapter 2251

Assessed Risk Rating:

Low

We recommend the **City Attorney**:

- D.1:** Develop and implement written procedures and work instructions on what supporting documentation should accompany an invoice and how to review, verify, approve, and document invoices to ensure that the City of Dallas pays for eligible services provided to eligible individuals timely.

Appendix A: Background and Methodology

Background

The South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court are part of a Community Court Section in the City Attorney's Office. The South Dallas Drug Court opened in 2014, and the South Oak Cliff Veterans' Treatment Court opened in 2016.

South Dallas Drug Court

The South Dallas Drug Court provides wrap-around services to high risk, high needs individuals who have outstanding Class C misdemeanors with the City of Dallas. Services include, but are not limited to, comprehensive case management, life skills classes, support groups, drug treatment, mental health treatment, individual and family counseling, therapeutic treatment experiences, social integration, and housing assistance to help participants become productive members of society. The South Dallas Drug Court is funded by a grant from the U.S. Department of Health & Human Services Substance Abuse and Mental Health Services Administration. It is important to note that the project period (September 30 – September 29) does not align with the City's fiscal year (October 1 – September 30). The scope of the audit covers the City's fiscal years 2018 – 2020. During this timeframe, there were two separate grant agreements, goals, and budgets for the South Dallas Drug Court.

The City's fiscal year 2018 was the last year of the previous four-year grant period. The program's goal was to assess 60 defendants per year. For the City's fiscal years 2019 and 2020, the program goal was to assess 75 defendants per year, with a 25 percent increase in the last two years (not included in the scope of the audit). In 2020, the South Dallas Drug Court enrolled 143 defendants.

South Oak Cliff Veterans' Treatment Court

Veterans with a substance abuse disorder and/or mental health issue who have at least one outstanding City of Dallas Class C misdemeanor citation are eligible to participate in the South Oak Cliff Veterans' Treatment Court, which provides similar services as the South Dallas Drug Court to veterans. The court is funded by a grant from the State of Texas Veterans' Commission. The Veterans Treatment Court project period (July 1 – June 30) does not align with the city's fiscal year (October 1 – September 30).

For fiscal year 2017-2018 documents, invoices were not observed because the Veterans Treatment Court was not in operation. Participants were funneled through the non-specialty community courts, drug court, or referred out to partner agencies, if applicable.

In lieu of court costs and tickets, program participants are ordered to perform supervised community service in the community where the crime was committed. Participants are assessed to determine what types of community service projects can be assigned. Occasionally, the community service requirement can be waived by the judge if a defendant has a mental or physical disability that prevents them from performing community service.

Additionally, social workers assist participants with rehabilitative services, finding employment, job

training programs, acquiring state identification, re-establishing federal benefits, code classes, life skills classes, anger management classes, protective orders, housing referrals, rental and utility assistance, financial literacy classes, etc. Upon successful completion of the conditions of the probation, each participant's Class C misdemeanor is dismissed.

Unlike the South Dallas Drug Court, the Veterans' Treatment Court program goals and budget is on a year-to-year basis. For fiscal year, 2017-2018, the Veterans Treatment Court was not in operation. Participants were funneled through the non-specialty community courts, drug court, or referred to partner agencies, if applicable. The Veterans' Treatment Court's program goal was to assess 60 veterans for fiscal year 2019 and 2020. The Veterans Treatment Court is on track to meeting its goal with a current enrollment of 55 veterans and 37 veterans who have completed and graduated from the program.

Methodology

The audit methodology included:

- Interviewing personnel from the City Attorney's Office, Municipal Court, and other city departments.
- Reviewing policies and procedures, city directives, requests for proposals, and contract agreements.
- Reviewing random and judgmental samples of invoices, payments, and participant records.
- Considering all five internal control components of *Standards for Internal Control in the Federal Government*.
- Covering the period from October 1, 2017, through September 30, 2020.

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 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

Keith Maddox, MBA, CIA, CGAP – In-Charge Auditor
Anatoli Douditski, MPA, CIA, ACDA – Engagement Manager
Kimberly Bernsen, MPA

Appendix B: Management's Response

DATE December 14, 2022
TO Mark S. Swann, City Auditor
SUBJECT Response to the Audit of Internal Controls at the South Dallas
Drug Court and South Oak Cliff Veterans' Treatment Court

This memorandum acknowledges that the City Attorney's Office received the Audit of Internal Controls at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court and submitted responses to the recommendations.

The City Attorney's Office believes it is important to provide transparency and accountability to all residents. The Community Courts Section focuses on rehabilitating and assisting defendants while at the same time helping to restore the community by having some defendants perform community service. Community Courts social workers assist participants with rehabilitative services, finding employment, job training programs, acquiring state identification, re-establishing federal benefits, code classes, life skills classes, anger management classes, protective orders, housing referrals, rental and utility assistance, financial literacy classes, etc. The Community Courts can provide these unique services geared toward our veterans and high risk, high needs population through its specialty courts. While the audit observed low risk ratings in its review of the specialty courts, we recognized that there are always opportunities for improvement.

To enhance our program, the City Attorney's Office will be:

- Reviewing current work instructions and procedures and make any necessary revisions regarding onsite observations, court operations, payment processing, and compliance checks.
- Collaborating with the Office of Risk Management to review the city's current process regarding vendor licensing and make any necessary revisions.
- Continuing to monitor employees' access to the Caseworthy system and remove them in a timely manner once they leave the City Attorney's Office.

Sincerely,

s/ Christopher J. Caso

CHRISTOPHER J. CASO
City Attorney

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date
	We recommend the City Attorney:			
Low	A.1: Develop and implement written work instructions and onsite observation procedures at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court to monitor work and services provided and verify that providers are properly licensed and insured.	Accept Risk: The City Attorney's Office has comprehensive procedures addressing these observations. However, we will review our procedures and make any necessary revisions.	01/09/2023	06/09/2023
Low	B.1: Require the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court management to: <ul style="list-style-type: none"> • Develop a checklist for file documentation. • Establish a filing system that incorporates information from paper and electronic files. • Improve communication between court and community service personnel. • Train staff on all system capabilities. • Develop a quality control review system. 	Accept Risk The City Attorney's Office has comprehensive procedures addressing these observations. However, we will review our procedures and make any necessary revisions. We will continue to improve communications and enhance training for individuals (internal and external) assisting with these programs.	01/09/2023	06/09/2023

Assessed Risk Rating	Recommendation	Concurrence and Action Plan		Implementation Date	Follow-Up/ Maturity Date
Low	C.1: Ensure compliance with City's Enterprise Security Standard on completing periodic reviews of users of the Caseworthy system to limit access to only active users whose job duties require them to access client files at the South Dallas Drug Court and South Oak Cliff Veterans' Treatment Court.	Agree:	We will continue to monitor employees' access to the Caseworthy system and remove them in a timely manner once they leave the City Attorney's Office.	01/09/2023	06/09/2023
Low	D.1: Develop and implement written procedures and work instructions on what supporting documentation should accompany an invoice and how to review, verify, approve, and document invoices to ensure that the City of Dallas pays for eligible services provided to eligible individuals timely.	Accept Risk:	The City Attorney's Office has established payment processing procedures. We will review the procedures and make any necessary revisions.	01/09/2023	06/09/2023