

Dallas Public Fraud Prevention Services

Anonymous Hotline Reporting

POB 455
Addison, TX 75001-0455

www.dpfps.org

August 5, 2004

Texas Attorney General
Open Records Division
Education & Enforcement
P.O. Box 12548
Austin, Texas 787110

**RE: Texas Public Information Act - Open Records Requests
Dallas Police & Fire Pension System
ID # 0301-900**

Dear Sir/Madam:

Pursuant to the Texas Public Information Act, Chapter 552, the following Open Records Requests regarding the Dallas Police & Fire Pension System were issued during June 2004:

<u>Attachment</u>	<u>ID Number</u>	<u>First Request</u>	<u>Second Request</u>	<u>Third Request</u>
1	0301-033	06-10-04	07-01-04	07-15-04
2	0301-090	06-10-04	07-01-04	07-15-04
3	0301-091	06-10-04	07-01-04	07-15-04
4	0301-092	06-21-04	07-12-04	07-19-04
5	0301-093	06-21-04	07-12-04	07-19-04
6	0301-075	06-21-04	07-12-04	07-19-04
7	0301-076	06-21-04	07-12-04	07-19-04
8	0301-024	06-21-04	07-12-04	07-19-04

Despite both a second and third written attempt to obtain the information requested, we have not received a response (without exception) to any of the above listed Open Records Requests. Respectfully, we are requesting that the Office of the Attorney General, Open Records Division, intervene at this time for the purpose of compelling production of the information requested.

Thank you in advance for your anticipated assistance in resolving this matter.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Mary Suhm, City Manager
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services

Anonymous Hotline Reporting

ATTACHMENT "1"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 10, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

**RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-033**

Dear Ms. Suhm:

On April 14, 2000, the Dallas Police and Fire Pension System acquired seven commercial properties in and around the downtown Dallas Victory Project area, to include the four-story office building now used by the Pension System for its offices and Board room.

On May 31, 2000, Kathryn A. Cox, Assistant Administrator for the Dallas Police and Fire Pension System, submitted her letter of resignation. A City of Dallas employee, Ms. Cox was compensated directly by the City of Dallas payroll for her services with the Pension System (Exhibit "A").

On June 2, 2000, the Dallas Police and Fire Pension System issued a payment in the amount of \$21,600.00 to Ms. Cox (Exhibit "B"). Pursuant to the Texas Public Information Act, Chapter 552, please identify the reason for distributing \$21,600.00 in pension assets to Kathryn Cox following her resignation of May 31, 2000.

Secondly, please identify any and all payments made by the Pension System to third-parties on behalf of Kathryn Cox during calendar year 2000. Finally, please provide a copy of IRS Form 1099 as issued by the Pension System in support of all payments made to and on behalf its former Assistant Administrator, Kathryn A. Cox, during calendar year 2000.

Please note that we are requesting that your office provide information responsive to this Open Records Request, and that a written itemized statement of estimated charges be provided in advance of work being started should the estimated charge exceed \$10.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Council Members
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services
Anonymous Hotline Reporting

ATTACHMENT "2"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 10, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-090

Dear Ms. Suhm:

Each year the Dallas Police and Fire Pension System publishes an Annual Report that includes, among other items, a summary of events that occurred during that calendar year. The Year 2001 in Review section of the Pension System's 2001 Annual Report issued under transmittal to the Mayor and Dallas City Council includes the following statement (Exhibit "A"):

"The System acquired a four-story office building situated north of downtown Dallas on North Akard Street at the intersection of Cedar Springs Road. The System office occupies the second floor of the building, with the Board room and Conference Center located on the first floor."

In fact, the aforementioned office building was actually purchased by the Dallas Police & Fire Pension System on April 14, 2000, as part of seven commercial properties in and around the Dallas Victory Project area, and not during 2001 as stated in its 2001 Annual Report. A copy of a contemporaneous surveyor's map and filed deed indicating April 14, 2000, as the true and correct date of acquisition by the Dallas Police and Fire Pension System are enclosed for your perusal (Exhibit "B").

We take seriously the responsibility of public reporting, and are concerned by the erroneous information noted above. Respectfully, we request that the City Manager's office provide an explanation at the earliest possible time.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services

Anonymous Hotline Reporting

ATTACHMENT "3"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 10, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

**RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-091**

Dear Ms. Suhm:

On February 9, 2000, the Board of Trustees for the Dallas Police & Fire Pension System received a report on the progress of the due diligence review of the Akard Place Property, noting that the 40-day review period would end on March 6, 2000 (Exhibit "A"). The Akard Property is a group of seven commercial real estate properties located in and around the downtown Dallas Victory Project area (Exhibit "B").

On April 10, 2000, the Board of Trustees for the Dallas Police and Fire Pension System held an emergency meeting to consider L&B Realty Advisors' recommendation regarding the acquisition of the Akard Place Property. After a 5 minute closed executive session, the Board of Trustees voted to authorize the proposed transaction (Exhibit "C").

However, prior to the 40-day review period, and almost three months before the Board of Trustees voted to approve its acquisition, Articles of Incorporation were filed creating the legal entity that would acquire the Akard Place Property on behalf of the Dallas Police and Fire Pension System (Exhibit "D").

Pursuant to the Texas Public Information Act, Chapter 552, please provide a copy of the written authorization for the creation of PFP Akard Place, Inc. Please note that we are requesting that your office compile information responsive to this Open Records Request, and that a written itemized statement of estimated charges be provided in advance of work being started should the estimated charge exceed \$10.

Please advise should you have comments or require additional information. Thank you.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services
Anonymous Hotline Reporting

ATTACHMENT "4"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 21, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-092

Dear Ms. Suhm:

During 2002, the forensic accounting firm CFOpros received payments from the Dallas Police & Fire Pension System (and agents on its behalf) totaling \$64,362.17 (Exhibit "A"). However, amounts reported to the Board of Trustees for the same period were substantially lower at \$25,000.00.

We take seriously the responsibility of public reporting, and are concerned by the erroneous information reported by the Dallas Police & Fire Pension System in its Professional Services Budget for fiscal 2001/2002 (Exhibit "B"). Respectfully, we request that the City Manager's office provide an explanation at the earliest possible time.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services

Anonymous Hotline Reporting

ATTACHMENT "5"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 21, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

**RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-093**

Dear Ms. Suhm:

In our letter of November 15, 2003, we requested information regarding competitive bids for legal services noting that on January 13, 2000, February 8, 2001, and December 12, 2002, the Board of Trustees for the Dallas Police & Fire Pension System unanimously approved hourly rate increases for its outside legal counsel, Lawson & Fields, P.C. (Exhibit "A").

On December 15, 2003, the Administrator for the Dallas Police & Fire Pension System responded to our request stating that "the quality of the legal advice upon which we will rely is our most important consideration" while failing to produce any information regarding competitive bids that may have been considered by the Board of Trustees (Exhibit "B").

We understand that the Dallas Police & Fire Pension System has disbursed \$1,067,983.00 in pension assets to outside legal counsel during the four year fiscal period from 1999 through 2002 (Exhibit "C"). Respectfully, we are requesting a copy of the Dallas Police & Fire System's policy regarding competitive bids. If none, please explain.

Please note that we are making this request pursuant to the Texas Public Information Act, Chapter 552, Texas Government Code. In addition, please note that we are requesting that the City Manager's office compile information responsive to this Open Records Request, and that a written itemized statement of estimated charges be provided in advance of work being started should the estimated charge exceed \$10.

Please advise should you have comments or require additional information. Thank you.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services
Anonymous Hotline Reporting

ATTACHMENT "6"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 21, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-075

Dear Ms. Suhm:

On May 22, 2002, the Dallas Morning News published an article regarding the Dallas Police & Fire Pension System noting that "the system's accounts payable rolls contained numerous errors, incomplete postings and a wealth of omissions" and that "members of the system's management team were systematically procuring the personal bank records of employees" (Exhibit "A").

During June/July 2002, outside legal counsel for the Dallas Police & Fire Pension System submitted invoices with a combined total of \$18,821.25 that included among routine legal services, \$11,131.00 in billings from a third-party vendor (Exhibit "B", Exhibit "C").

Pursuant to the Texas Public Information Act, Chapter 552, Texas Government Code, please provide a copy of all invoices supporting the aforementioned \$11,131.00 payments to Spaeth Communication by the law firm of Lawson Fields McCue Lee & Campbell, P.C., on behalf of its client, the Dallas Police & Fire Pension System.

Please note that we are requesting that the City Manager's office compile information responsive to this Open Records Request, and that a written itemized statement of estimated charges be provided in advance of work being started should the estimated charge exceed \$10.

Please advise should you have comments or require additional information. Thank you.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services
Anonymous Hotline Reporting

ATTACHMENT "7"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 21, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-076

Dear Ms. Suhm:

On August 9, 2002, outside legal counsel for the Dallas Police & Fire Pension System issued a cashier's check in the amount of \$54,000.00 to a third-party vendor for "confidential services rendered." (Exhibit "A").

Pursuant to the Texas Public information Act, Chapter 552, Texas Government Code, please provide a copy of all vendor invoices supporting the aforementioned \$54,000.00 payment by outside legal counsel for the Dallas Police & Fire Pension System. If none, please explain.

Please note that we are requesting that the City Manager's office compile information responsive to this Open Records Request, and that a written itemized statement of estimated charges be provided in advance of work being started should the estimated charge exceed \$10.

Please advise should you have comments or require additional information. Thank you.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services
Anonymous Hotline Reporting

ATTACHMENT "8"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 21, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-024

Dear Ms. Suhm:

Richard Tettamant has held the position of Administrator of the Dallas Police and Fire Pension System since 1993. He also served as Assistant Administrator of the Pension System for eight years. He joined the Pension System in 1982 (Exhibit "A").

Gerald Brown has served continuously on the Board of Trustees since 1983. He currently serves as Chairman of the Board of Trustees and is a member of the Administrative Advisory Committee (Exhibit "B").

During 1993, the law firm of Lawson & Fields, P.C. was incorporated. During its many years as outside legal counsel for the Dallas Police & Fire Pension System, the firm's name has changed, most recently to Lawson Fields & Calhoun, P.C. (Exhibit "C", Exhibit "D"). Pursuant to Texas Public Information Act, Chapter 552, Texas Government Code, please identify the date of the first contract for legal services between the Dallas Police & Fire Pension System and its outside legal counsel, Lawson Fields & Calhoun, P.C., and/or its member attorneys.

Please note that we are requesting that the City Manager's office compile information responsive to this Open Records Request, and that a written itemized statement of estimated charges be provided in advance of work being started should the estimated charge exceed \$10.

Please advise should you have comments or require additional information. Thank you.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services

Anonymous Hotline Reporting

POB 455
Addison, TX 75001-0455

www.dpfps.org

August 6, 2004

Texas Attorney General
Open Records Division
Education & Enforcement
P.O. Box 12548
Austin, Texas 787110

**RE: Texas Public Information Act - Open Records Requests
Dallas City Councilmember Leo V. Chaney, Jr.
ID # 0301-901**

Dear Sir/Madam:

Pursuant to the Texas Public Information Act, Chapter 552, the following Open Records Request regarding Dallas City Councilmember Leo V. Chaney, Jr., was issued during June 2004:

<u>Attachment</u>	<u>ID Number</u>	<u>First Request</u>	<u>Second Request</u>	<u>Third Request</u>
1	0301-051	06-18-04	07-10-04	07-15-04

Despite both a second and third written attempt to obtain the information requested, we have not received a response to the above listed Open Records Request. Respectfully, we are requesting that the Office of the Attorney General, Open Records Division, intervene at this time for the purpose of compelling production of the information requested.

Thank you in advance for your anticipated assistance in resolving this matter.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Mary Suhm, City Manager
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services

Anonymous Hotline Reporting

ATTACHMENT "1"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 18, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

**RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-051**

Dear Ms. Suhm:

On May 21, 2002, City Councilmember Leo Chaney resigned from the Board of Trustees for the Dallas Police & Fire Pension System (Exhibit "A"). His appointed position as City Council Trustee with the Dallas Police & Fire Pension System remains unfilled as-of this date.

On May 22, 2002, the Dallas Morning News published an article regarding the Dallas Police & Fire Pension System noting, among other things, that "the system's accounts payable rolls contained numerous errors, incomplete postings and a wealth of omissions" and that "members of the system's management team were systematically procuring the personal bank records of employees" (Exhibit "B").

Pursuant to the Texas Public Information Act, Chapter 552, please provide a copy of any and all written reports received by City Councilmember Leo Chaney during May 2002 regarding the Dallas Police & Fire Pension System. If none were received, please so state. If received but no longer available, please explain.

Please note that we are requesting that your office compile information responsive to this Open Records Request, and that a written itemized statement of estimated charges be provided in advance of work being started should the estimated charge exceed \$10.

Please advise should you have comments or require additional information. Thank you.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services
Anonymous Hotline Reporting

POB 455
Addison, TX 75001-0455

www.dpfps.org

August 9, 2004

Texas Attorney General
Open Records Division
Education & Enforcement
P.O. Box 12548
Austin, Texas 787110

RE: Texas Public Information Act - Open Records Requests
Dallas Police & Fire Pension System
ID # 0301-902

Dear Sir/Madam:

On June 14, 2004, we issued an Open Records Request regarding the Dallas Police & Fire Pension System, reference #0301-063 ([Attachment "1"](#)). On July 7, 2004, the Dallas Police & Fire Pension System issued correspondence acknowledging receipt of the aforementioned Open Records Request, but during the now month since that time has failed to provide any of the information requested.

Respectfully, we are requesting that the Office of the Attorney General, Open Records Division, intervene at this time for the purpose of compelling production of the information requested.

Please advise should you have comments or require additional information. Thank you in advance for your anticipated assistance in resolving this matter.

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Mary Suhm, City Manager
Dallas City Councilmembers
Shirley Acy, City Secretary

Dallas Public Fraud Prevention Services
Anonymous Hotline Reporting

ATTACHMENT "1"

POB 455
Addison, TX 75001-0455

www.dpfps.org

June 14, 2004

Ms. Mary K. Suhm
Dallas City Manager
1500 Marilla Street, Room 4EN
Dallas, Texas 75201-6390

RE: Texas Public Information Act - Open Records Request
Dallas Police & Fire Pension System
ID # 0301-063

Dear Ms. Suhm:

During a review of property tax records obtained from the Dallas Central Appraisal District, we identified a number of commercial real estate properties that experienced substantially lower reappraisals during 2002. During a period of static to rising real estate values, the combined properties declined an average of 19.4%, effectively reducing Dallas property taxes over ten years by approximately \$78,000,000.00 (Exhibit "A").

Included with the aforementioned properties are the following real estate investments owned by the Dallas Police and Fire Pension System, or corporations established on their behalf:

<u>Date Purchased</u>	<u>Owner's Name</u>	<u>Property Address</u>	<u>% Change</u>
04/14/00	PFP Akard Place, Inc.	1703 Cedar Springs Road	-21%
04/14/00	PFP Akard Place, Inc.	2311 Caroline Street	-21%
04/14/00	PFP Akard Place, Inc.	2307 Caroline Street	-21%
04/14/00	PFP Akard Place, Inc.	2325 N. Akard Street	-21%
04/14/00	PFP Akard Place, Inc.	1600 Ashland Street	-21%
04/14/00	PFP Akard Place, Inc.	1601 Cedar Springs Road	-21%
07/16/99	PFP Midway Office, Inc.	2085 Midway Road	-12%

Pursuant to the Texas Public information Act, Chapter 552, Texas Government Code, please identify the cost, accumulated depreciation, and net book value for each of the seven real estate investment properties above as-of December 31, 2002. In addition, please provide a copy of any and all "Appraisal Protests" filed with the Dallas County Appraisal District during 2001/2002 for the above listed properties.

Please note that we are requesting that the City Manager's office compile information responsive to this Open Records Request, and that a written itemized statement of estimated charges be provided in advance of work being started should the estimated charge exceed \$10.

Please advise should you have comments or require additional information. Thank you.

Mary K. Suhm
June 14, 2004

Page 2

Sincerely,

Columbus A. Alexander, III, CPA
Certified Fraud Examiner
www.dpfps.org

cc: Mayor Laura Miller
Dallas City Councilmembers
Shirley Acy, City Secretary