



## AGENDA MEMORANDUM

Action Item for the Audit Committee Meeting of May 13, 2026

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**DATE:** April 30, 2026

**TO:** Roland Barrera, Audit Committee Chair

**FROM:** George Holland, CIA, CISA, CCA, City Auditor  
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**Motion to Accept A25-004 Planning & Economic Development – Hilliard Center  
previously American Bank Center Audit Report**

**CAPTION:**

Motion to accept A25-004 Planning & Economic Development – Hilliard Center previously American Bank Center Audit Report.

**PURPOSE:**

Discuss audit results and recommendations for Planning & Economic Development – Hilliard Center previously American Bank Center Audit Report.

**BACKGROUND:**

As part of the approved Annual Audit Plan, audit A25-004 Planning and Economic Development – American Bank Center, now known as the Hilliard Center, was conducted. The objective of the audit was to evaluate the operational and management effectiveness of the third-party operator (OVG360) and assess compliance with the City's contractual requirements, including the obligation to act in the best interest of the City.

The audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) Global Internal Audit Standards (GIAS).

The audit identified eleven findings and resulted in multiple recommendations to strengthen governance, financial transparency, contract compliance, and operational oversight. Management agreed or partially agreed with all recommendations and committed to implementing corrective actions to improve oversight and accountability of facility operations.

**ALTERNATIVES:**

The Audit Committee may reject all or part of this audit report as presented.

**FISCAL IMPACT:**

N/A

**FUNDING DETAIL:**

N/A

**RECOMMENDATION:**

Staff recommends that the Audit Committee accept A25-004 Planning & Economic Development – Hilliard Center previously American Bank Center Audit Report

**LIST OF SUPPORTING DOCUMENTS:**

- A25-004 Planning & Economic Development – Hilliard Center previously American Bank Center Presentation
- A25-004 Planning & Economic Development – Hilliard Center previously American Bank Center Audit Report