



AGENDA MEMORANDUM
Audit Committee Meeting of June 9, 2020

DATE: June 9, 2020
TO: Greg Smith, Audit Committee Chairman
FROM: Kimberly Houston, Interim City Auditor
KimberlyH@cctexas.com
(361) 826-3661

Department Progress on AU16-002 Development Services, Funding for Developer Agreements

PURPOSE: In compliance with Ordinance Section 12 ½ - 6 this presentation is an update on the implementation status of Development Service's action plans to AU16-002 Development Services, Funding for Developer Agreements Audit Report.

BACKGROUND: The objectives of the AU16-002 Development Services Funding for Developer Agreements audit report, published April 9, 2018, was to determine if developer trust funds were appropriated as directed by City Council and if developers were reimbursed according to contract. The audit scope was October 1, 2013 to March 31, 2017.

The audit concluded that Development Services had established an adequate system of internal controls. However, areas identified to be improved upon were: City Council presentations, review of utility trust funds, contract compliance, records management, Unified Development Code's content, and systems controls over Infor – Hansen.

LIST OF SUPPORTING DOCUMENTS: AU16-002 Development Services, Funding for Developer Agreements Audit Report