



AGENDA MEMORANDUM

Action Item for the Audit Committee Meeting of July 14, 2020

DATE: July 14, 2020
TO: Greg Smith, Audit Committee Chairman
FROM: Kimberly L Houston, Interim City Auditor
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AU18-F03 Municipal Court Administration – Fee Billing and Collection

CAPTION: Motion to accept AU18-F03 Municipal Court Administration – Fee Billing and Collection follow-up report.

SUMMARY: Discuss follow-up results of prior audit recommendations

BACKGROUND AND FINDINGS: In accordance with the 2019 Annual Audit Plan, we conducted a follow-up of the Municipal Court Administration – Fee Billing and Collection audit report dated September 14, 2017. This report is in conformity with the *Code of Ordinances, Chapter 12 ½ City Auditor, Section 6 Follow-up on audits*.

The objective of the original audit was to determine whether adequate controls were in place for the billing and collection of fees. The original report concluded that Municipal Court Administration had established an adequate system of internal controls and noted areas that could be improved.

The original audit contained nineteen recommendations. Management accepted these recommendations and agreed to make appropriate changes in their processes and instructions. We reviewed information submitted during the follow-up and determined fifteen recommendations were implemented or partially implemented.

Management agrees with the conclusions of this report and we would like to commend them for their assistance during this process.

ALTERNATIVES: The Audit Committee may reject all or part of this follow-up report as presented.

FINANCIAL IMPACT: N/A

FUNDING DETAIL: N/A

RECOMMENDATION: Staff recommends the Audit Committee accept this follow-up report.

LIST OF SUPPORTING DOCUMENTS: AU18-F03 Municipal Court Administration – Fee Billing and Collection follow-up report