



AGENDA MEMORANDUM

Action Item for the Audit Committee Meeting of August 11, 2020

DATE: August 11, 2020

TO: Greg Smith, Audit Committee Chairman

Thru: Kimberly Houston, Interim City Auditor
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FROM: David Lehfeldt, Director of Solid Waste
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**Solid Waste Department
Independent Accountants' Report on Applying Agreed-Up Procedures
Municipal Solid Waste System Service Charge (MSWSSC) for the three (3) year period
October 1, 2015 through September 30, 2018**

CAPTION: Motion to accept the Solid Waste Department Agreed-Up Procedures report

PURPOSE: Presentation of the Independent Accountants' Report on Applying Agreed-Up Procedures on the testing of the proper reporting of collection of the Municipal Solid Waste System Service Charge (MSWSSC) from City customers for the three (3) year period October 1, 2015 through September 30, 2018 for approval by the Audit Committee.

PRESENTER: Randall N. Stevens, CPA and Jeanette Long-Sanchez, CPA, of Lowrey, Powell, Stevens & Mangum, P.C. (LPSM)

BACKGROUND & FINDINGS: The Municipal Solid Waste System Service Charge is established within Section 21-47 of the City Code of Ordinances. Section 21-47 outlines the various rates applied to different classifications of haulers, containers and customers. Section 21-48 describes the requirement for records to be maintained by haulers for hire, as well as the authority for examination of records by the director or an independent auditor. Prior to this independent auditors' review, similar independent auditor reviews have been completed in previous years, for the periods shown below:

August 1, 2013 to September 30, 2015

August 1, 2010 to July 31, 2013

August 1, 2007 to July 31, 2010

ALTERNATIVES: The Audit Committee may reject the Agreed-Up Procedures report.

FINANCIAL IMPACT: N/A

FUNDING DETAIL: N/A

RECOMMENDATION: N/A

LIST OF SUPPORTING DOCUMENTS: City of Corpus Christi Solid Waste Department Agreed-Upon Procedures For the Fiscal Years Ended September 30, 2018 (October 1, 2015 Thru September 30, 2018)