



**AGENDA MEMORANDUM**  
Audit Committee Meeting of October 13, 2020

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**DATE:** October 13, 2020

**TO:** Greg Smith, Audit Committee Chairman

**THRU:** Kimberly L. Houston, Interim City Auditor  
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Briefing – Municipal Solid Waste System Service Charge Independent Accountants' Report on Applying Agreed-Upon Procedures
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**PURPOSE:** Further discuss the Independent Accountants' Report on Applying Agreed-Upon Procedures on the Municipal Solid Waste System Service Charge (MSWSSC) for the three (3) year period October 1, 2015 through September 30, 2018.

**BACKGROUND:** At the August 11, 2020 Audit Committee meeting, external auditor Lowrey, Powell, Stevens & Mangum, P.C. presented their report on MSWSSC. Discussion ensued amongst the Committee with City and Solid Waste management. The Committee requested additional discussion at a subsequent meeting.

MSWSSC, established by Ordinance 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. An audit of this activity has occurred during the periods listed below.

October 1, 2015 through September 30, 2018  
August 1, 2013 to September 30, 2015  
August 1, 2010 to July 31, 2013  
August 1, 2007 to July 31, 2010

**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)