



Date: April 16, 2013
To: Thomas Bonfield, City Manager
From: Germaine Brewington, Director of Audit Services
Subject: Transmittal of Stormwater Utility Fee Performance Audit (April 2013)

Executive Summary

The Audit Services Department completed the report for the Stormwater Utility Fee Performance Audit dated April 2013. The purpose of the audit was to determine if adequate controls exist at the Department of Public Works over the billing and collections of Stormwater utility fees.

Background

Adequate controls over the billing and collections of revenue are an indispensable component of any government's overall financial management program. This audit focuses on controls over billing and collections of Stormwater fees. The Department of Public Works – Stormwater Division administers the Stormwater utility fees.

The City reported revenue of approximately \$11,093,805 for Stormwater fees for fiscal year 2012 and approximately \$9,836,622 for fiscal year 2011. As of March 27, 2013, the City has generated revenue of approximately \$9,993,519.85 for fiscal year (FY) 2013.

Issues and Analysis

The attached report details the objectives, observations, and results of the Stormwater Utility Fee Performance Audit dated April 2013.

Recommendation

The Department of Audit Services recommends the City Council receive and accept the Stormwater Utility Fee Performance Audit dated April 2013 as presented and approved at the April 22, 2013 Audit Services Oversight Committee meeting.