

CITY OF RICHARDSON
SINGLE AUDIT REPORT
September 30, 2022

CITY OF RICHARDSON
Richardson, Texas
September 30, 2022

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of the City Council,
City of Richardson, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Richardson (the City) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

(Continued)

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Crowe LLP". The signature is written in a cursive, slightly slanted style.

Crowe LLP

Dallas, Texas
July 14, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Members of the City Council,
City of Richardson, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Richardson's (the "City") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 14, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Crowe LLP

Dallas, Texas
July 14, 2023

CITY OF RICHARDSON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2022

Federal grantor/Pass-through entity/Program title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation:			
Passed through Texas Department of Highways and Public Transportation:			
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction Surface Transportation Program Campbell Rd	20.205	CSJ:0918-47-074	\$ 2,400
Highway Planning and Construction Surface Transportation Program Campbell Rd	20.205	CSJ:0047-07-236	2,402
FHWA Congestion Mitigation and Air Quality Improvement Program Funds	20.205		97,380
Total Highway Planning and Construction Cluster			<u>102,182</u>
Total U.S. Department of Transportation			<u>102,182</u>
U.S. Department of Homeland Security:			
Passed through Texas Department of Public Safety:			
2021 UASI CBRNE	97.067	EMW-2019-SS-00034-S01	6,208
2020 UASI Plan Personnel	97.067	EMW-2020-SS-00054	33,668
2020 UASI LETPA	97.067	EMW-2020-SS-00054	18,500
2021 UASI Plan Personnel	97.067	EMW-2021-SS-00062	56,048
2021 UASI Cyber Grant	97.067	EMW-2021-SS-00062	11,483
			<u>125,907</u>
Federal Emergency Management Agency	97.036	PA-06-TX4586-PW-00490	23,639
Total U.S. Department of Homeland Security			<u>149,546</u>
National Clean Diesel Funding Assistance Program			
Clean Fleets North Texas COG Grant	66.039	N/A	156,749 *
Total U.S. Department of Justice:			<u>156,749</u>
U.S. Department of Justice:			
Federal Assistance Forfeiture Program	16.922	N/A	60,912
Federal Bureau of Investigation	16.XXX		49,341
Total U.S. Department of Justice			<u>110,253</u>
Small Business Administration			
Shuttered Venue Operators Grant Program	59.075		809,019 **
Total Small Business Administration			<u>809,019</u>
U.S. Department of Health and Human Services:			
Provider Relief Fund	93.498		87,254 ***
Total U.S. Department of Health and Human Services			<u>87,254</u>
U.S. Department of Treasury			
Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan Act GRAR01	21.027		1,776,873
Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan Act GRAR02	21.027		1,153,246
Total U.S. Department of Treasury			<u>2,930,119</u>
NEHA-FDA Retail Flexible Funding Model Grant			
Training FDA	93.103	G-OATR-202110-01337	4,600
Self Assessment and Improvement Plan Development	93.103	G-BDEV-202110-01244	2,533
Total NEHA-FDA			<u>7,133</u>
Total Expenditures of Federal Awards			<u>\$ 4,352,255</u>

* Should have been included in FY2021 SEFA

** Includes \$135,176 of lost tickets revenue.

*** Includes \$87,254 of lost ambulance revenue and was erroneously included in 2021 SEFA.

See accompanying notes to the schedule of expenditures of federal awards

CITY OF RICHARDSON
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
September 30, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of the City of Richardson, Texas (the City) under programs of the federal government for the year ended September 30, 2022. The City’s reporting entity is defined in Note 1 to the City’s financial statements.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City’s financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

De Minimis Cost Rate: The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Subrecipients: Of the Federal expenditures presented in the schedule, the City did not provide any Federal awards to subrecipients.

Non-Cash Assistance: The City did not receive any non-cash assistance during the year.

Federal Insurance: The City had no Federal insurance in force during the year.

Loan Activity: The City had no loan activity during the year and no loans outstanding as of year-end.

NOTE 3 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports as of September 30, 2022, which have been submitted to grantor agencies will, in some cases, differ from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of the year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

CITY OF RICHARDSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X Yes No
Significant deficiency(ies) identified? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal Control over major program:

Material weakness(es) identified? Yes X No
Significant deficiency(ies) identified? Yes X None Reported

Type of auditor's report issued on compliance for major program: Unmodified

Any audit findings disclosed that are required to be disclosed in accordance with the Uniform Guidance? Yes X No

Identification of major program:

Assistance Listing Numbers

21.027

59.075

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recovery Funds

Shuttered Venue Operators Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes X No

(Continued)

CITY OF RICHARDSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2022

Section II - Financial Statement Findings

Finding #: 2022-001 Timely Preparation of Bank Reconciliations and Cash Reviews

Type of Finding: Material Weakness

Criteria: An organization should have a system of internal controls, which are sufficiently designed to allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements of the financial statements on a timely basis. An effective system of internal controls also needs to operate as designed. Formal written policies and procedures in place are an integral part of a system of internal controls. Such policies and procedures are established to ensure integrity over financial reporting and to safeguard assets.

Condition:

1. Bank reconciliations were not prepared and reviewed timely or on a regular basis to identify discrepancies and ensure the integrity of financial information. The bank reconciliations were prepared as much as six months late, then not reviewed until a month later in some cases.
2. Daily cash reports lacked documented review. On a daily basis the cash reports are used to reconcile the total cash receipts across all departments to a certain bank deposit type such as physical deposit slip, ACH or credit card payment.

Cause: Lack of adherence to established procedures due to turnover and insufficient staffing resources.

Effect or potential effect: Material misstatement of the financial statements as well as increased fraud risk and impaired cash management.

Indication of repeat finding: No.

Recommendation: Bank reconciliations should be prepared by one individual then reviewed by a supervisor. Evidence of such preparation and review should be retained. This reconciliation process, both preparation and review, should take place no later than one month after month end.

Preparation and review of daily cash reports is imperative to ensure the accuracy of deposits as well as to protect against fraud or misappropriation of cash assets. Management should make the cash reports process a priority of daily activity.

Views of responsible officials and planned corrective actions: See Corrective Action Plan

(Continued)

CITY OF RICHARDSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2022

Finding #: 2022-002 System Conversion

Type of Finding: Material Weakness

Criteria: An organization should have a robust process in place formally outlining the activities, timelines, and responsibilities associated with a system transition. Comprehensive documentation outlining the conversion methodologies, data mapping, validation procedures and reconciliation processes should be used during the process and retained. Prior to going live on a new system, these extensive procedures should be performed comparing the financial and other information from the old system to the new system. Discrepancies should be investigated, documented and remediated. These measures ensure the accuracy, completeness, and reliability of financial data.

Condition: On July 1, 2022, the City went live on the first phase of a system conversion of the ERP system from the Sungard HTE AS400 system to Tyler Munis. Key aspects such as conversion methodologies, data mapping, validation procedures, and reconciliation processes were either inadequately documented or entirely absent until recreated during the audit. An absence of adequate measures to ensure the accuracy, completeness, and reliability of financial data during the transition was noted. The testing and validation of the converted financial data were not performed comprehensively or systematically. A formal conversion plan was not followed and management did not maintain comprehensive documentation regarding the conversion process.

Cause: Lack of a comprehensive plan for data conversion and validation.

Effect or potential effect: The absence of robust testing procedures increases the likelihood of errors going undetected, including data corruption, missing records, or inaccurate conversions. Insufficient validation also jeopardizes the reliability of financial reports generated from the new system. The lack of a comprehensive implementation plan and documentation of such activities resulted in significant inefficiencies in the testing of the conversion data after it was begun during the audit.

Indication of repeat finding: No

Recommendation: Develop a formal conversion plan: Prepare a detailed conversion plan that identifies key tasks, timelines, and responsibilities. Ensure that the plan addresses all necessary conversion activities, including data cleansing, mapping, testing, and validation. Regularly review and monitor progress against the plan to mitigate risks associated with inadequate oversight. Establish comprehensive documentation outlining the conversion methodologies, data mapping, validation procedures, and reconciliation processes. This documentation should be regularly updated and retained for future reference.

Implement robust testing and validation procedures: Design and execute thorough testing and validation procedures to ensure the accuracy and integrity of the converted financial data. This includes performing test scenarios, reconciling converted data to the old system, and verifying the reliability of financial reports generated from the new system. Any identified discrepancies or anomalies should be promptly addressed and resolved.

Views of responsible officials and planned corrective actions: See Corrective Action Plan

Section III - Federal Award Findings and Questioned Costs

There were no findings for the year ended September 30, 2022

CITY OF RICHARDSON
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
September 30, 2022

Prior Year Findings and Questioned Costs

There were no prior year findings.

CITY OF RICHARDSON
CORRECTIVE ACTION PLAN
September 30, 2022



July 14, 2023

Finding #: 2022-001 Timely Preparation of Bank Reconciliations and Cash Reviews

Type of Finding: Material Weakness

Response:

The City went live with Tyler Technologies ERP system on July 1, 2022. Just prior to go-live, the accountant responsible for bank reconciliations resigned. Additionally, another accountant position and the Controller position were vacant at go-live. Another accounting staff member who previously supervised the Accounts Payable process was quickly promoted to take over for the bank reconciliation role. However, in the first two months after conversion, they were not able to fully focus on the bank reconciliation process as they had to assist AP staff with troubleshooting issues that were occurring with generating vendor payments. This put the process behind schedule and once the AP situation stabilized, staff was impacted by a fire at City Hall that permanently displaced all employees. Employees were forced to move their workstations to alternate locations in different buildings, adding several weeks of disruption. Once the accountant was able to start reconciling bank statements within Tyler, several issues were discovered that made the reconciliation more difficult. This included items such as posting detailed level transactions for a high-volume department rather than summary transactions and some accountants not including bank reference data in the correct field for initial journal entries. Each of these “growing pain” challenges were addressed, but had occurred over several months of time, meaning that each month’s bank reconciliation took longer than normal until getting past these transactions. Due to vacancies and turnover, the Controller and Director of Finance were not able to commit the time needed to oversee the reconciliation process due to having to take on hands-on roles of daily accounting activities and preparation of the Fiscal Year 2022 audit rather than the traditional roles of only providing oversight of these processes.

At this time, staff is five months behind in the bank reconciliations. During the fall of 2022 and spring of 2023, the City utilized the services of a retired government finance professional to try to help catch up, assigned a second staff member to support the effort and spent considerable time working with Tyler and the City’s depository bank to automate part of the reconciliation processes. Staff has also brought in the consulting firm Gradient Solutions, who focuses on data analytics, internal controls and risk management to help automate the process. In April 2023, the City hired a former employee as Accounting Manager who has extensive experience with bank reconciliations and tasked him with overseeing the process. After his initial analysis of the process and identifying areas of improvement, the City has hired the accounting firm Cherry Bekaert to provide additional staff to help accounting staff get caught up on the bank reconciliations. Cherry Bekaert will kick off this support role on July 17, 2023.

(Continued)

CITY OF RICHARDSON
CORRECTIVE ACTION PLAN
September 30, 2022

Anticipated completion date:

November 30, 2023

Responsible Officials:

Kent Pfeil, Chief Financial Officer, 972-744-4202
Keith Dagen, Director of Finance, 972-744-4144
Todd Gastorf, Assistant Director of Finance, 972-744-4145
Herman Chavez, Controller, 972-744-4074

Finding #: 2022-002 System Conversion

Type of Finding: Material Weakness

Response:

The City kicked off the conversion of the Tyler Technologies ERP system in the summer of 2020. During the two-year implementation process, Accounting and Purchasing staff experienced extraordinary turnover. At the July 2022 go-live, only three of thirteen Accounting staff members and two of five Purchasing staff members had been present for the kickoff process. These staffing issues included vacancies for the Controller and two accountant positions at the time of go-live. City staff followed the recommendations of the Tyler implementation team in all aspects of testing and data conversion. However, the data conversion process was one of the last elements of the transition that was tested and was performed while most staff was involved in training of end user departments. Accounting and budget staff validated historical data files and current year transactions, but due to the last-minute nature of the data conversion, much of the approval process was handled informally and documentation of the testing was not retained for the project files or audit purposes.

The next system scheduled for implementation is Human Capital/Payroll. Finance staff has informed the Steering Committee for this effort that better documentation of all data conversions must be maintained with formal signoffs required. Finance staff will schedule a follow-up meeting to make sure that all relevant parties are clear on the requirements for documenting that data has been migrated correctly from the legacy system to Tyler.

Anticipated completion date:

August 31, 2023

Responsible Officials:

Kent Pfeil, Chief Financial Officer, 972-744-4202
Keith Dagen, Director of Finance, 972-744-4144
Todd Gastorf, Assistant Director of Finance, 972-744-4145
Herman Chavez, Controller, 972-744-4074
