

CITY OF RICHARDSON
SINGLE AUDIT REPORT
September 30, 2023

CITY OF RICHARDSON
Richardson, Texas
September 30, 2023

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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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 20, 2024.

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 2023-001 and 2023-002 that we consider to be material weaknesses.

(Continued)

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.

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.


Crowe LLP

Dallas, Texas
March 20, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Richardson's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the City's major federal program for the year ended September 30, 2023. The City's major federal program is 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 its major federal program for the year ended September 30, 2023.

Basis for Opinion on the 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 the 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 program.

(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 the 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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 20, 2024, 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
March 20, 2024

CITY OF RICHARDSON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2023

Federal grantor/Pass-through entity/Program title	Federal Assistance Listing Number	Award Number	Federal Expenditures As of 9/30/2023
U.S. Department of Homeland Security:			
2021 UASI - CBRNE Terrorism Prevention	97.067	EMW-2021-SS-00062	\$ 32,826
2021 UASI- Plan Personnel-043/dept 0244	97.067	EMW-2021-SS-00062	27,057
2022 UASI - SHSP - HazMat	97.067	EMW-2022-SS-00021	14,000
2022 UASI - CBRNE Terrorism Prevention	97.067	EMW-2022-SS-00021	41,832
2022 UASI - DVE	97.067	EMW-2022-SS-00021	14,258
2022 UASI - EOC Enhancement	97.067	EMW-2022-SS-00021	37,807
2022 UASI - Planning Personnel	97.067	EMW-2022-SS-00021	59,776
Total U.S. Department of Homeland Security:			<u>227,556</u>
U.S. Department of Justice:			
Federal Assistance Forfeiture Program	16.922	N/A	16,127
Bureau of Justice Assistance FY23 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1780	54,035
Total U.S. Department of Justice:			<u>70,162</u>
U.S. Department of Treasury:			
American Recovery Plan Act	21.027		12,715,173 ²
Total U.S. Department of Treasury			<u>12,715,173</u>
NEHA-FDA Retail Flexible Funding Model Grant			
Training FDA	93.103	G-OATR-202110-01337	-
Self Assessment and Improvement Plan Development	93.103	G-BDEV-202110-01244	2,467
Total NEHA-FDA Retail Flexible Funding Model Grant			<u>2,467</u>
Public Health and Social Services Emergency Fund			
Provider Relief Fund	93.498		9,393 ¹
Total Public Health and Social Services Emergency Fund			<u>9,393</u>
Dallas County State/Local Fiscal Recovery Fund			
First Responder Mental Health Program (PD/FD)	21.027	SLRFRP1608	15,519 ²
Total Dallas County State/Local Fiscal Recovery Fund			<u>15,519</u>
Texas State Library and Archives Commission	45.310	LS-252486-OLS-22	7,159
Total Federal Financial Awards:			<u><u>\$ 13,047,429</u></u>

Footnote:

¹ Record prior year expenditure

² Subtotal for Federal Assistance Listing Number 21.027 is \$12,730,692

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, 2023. 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, 2023, 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, 2023

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

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recovery Funds

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, 2023

Section II - Financial Statement Findings

Finding #: 2023-001 Timely Preparation of Bank Reconciliations

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 several months late, then not reviewed until a month later in some cases.
2. An unreconciled difference in cash was written off in the fiscal year.
3. Daily Cash Reports related to online internet payments from water customers could not always be agreed precisely to deposits in the bank and therefore are left unreconciled on the daily reports. Additionally, written procedures for cash receipts process have not been updated since 2018.

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: Yes.

Recommendation: Bank reconciliations should be prepared by one individual then reviewed by a supervisor. This reconciliation process, both preparation and review, should take place no later 45 days after month end. Update all policies and procedures related to cash receipts for all departments receiving cash payments and making deposits.

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

(Continued)

CITY OF RICHARDSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2023

Finding #: 2023-002 Recording of Infrequent Transactions

Type of Finding: Material Weakness

Criteria: An organization should have a process in place to ensure that unusual or infrequent transactions are formally researched for proper recording of the transactions. The recording of such transactions should be carefully reviewed to ensure proper recording.

Condition:

1. An interlocal agreement was entered into whereby a \$15.7 million cash transfer from another governmental entity to the City was made for the purpose of participation in the City's contract for constructing water infrastructure. The City would include construction of the \$15.7 million asset for the other entity in their own contract with the understanding that the asset being constructed for that portion belongs to the other entity. The City recorded the \$15.7 million as revenue instead of as a liability. Additionally, the City recorded approximately \$338 thousand related to that asset as a Construction-in-Progress asset on City books instead of as a reduction of liability. An audit adjustment was proposed and posted to move the \$15.7 million to liability and the \$338 thousand as a reduction of the liability for progress of the construction.
2. An amount was due to the General Fund from the Richardson Improvement Corporation (RIC) related to normal business expenses. In the current year, the RIC paid the General Fund the amount due, however, it was improperly recorded as an expense and a reduction to cash and the payable was relieved by reducing the payable and crediting revenue resulting in an overstatement of both revenue and expense on the RIC books. An audit adjustment was proposed and posted to reduce both the revenue and expense as appropriate.
3. The principal payments for the Tax Increment Financing Funds were improperly recorded as interest and fiscal charges instead of payments for other obligations. An audit adjustment was proposed and posted to properly record principal payments.

Cause: Research related to the recording of these transactions was insufficient, as well as a lack of communications from other departments as it related to agreements. Finally, these entries were not sufficiently reviewed.

Effect or potential effect:

1. Revenue and capital assets were overstated by \$15.7 million and \$338 thousand respectively and liabilities were understated by \$15.4 million.
2. Revenues and expenses in the RIC were overstated by \$8,500 which is material to the stand-alone RIC financial statements.
3. Payments for other obligations were understated by \$3.8 million and interest and fiscal charges were overstated by the same amount.

Indication of repeat finding: No

Recommendation: Perform an analysis of infrequent transactions. Preparer should research accounting issues as needed and reviewer should ensure basis of determination is correct during a careful review of transactions before posting.

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

(Continued)

CITY OF RICHARDSON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
September 30, 2023

Section III - Federal Award Findings and Questioned Costs

There were no findings for the year ended September 30, 2023



Prior Year Findings and Questioned Costs

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

Status: Repeated as Finding 2023-001

Response: See response for Finding 2023-001.

Finding #: 2022-002 System Conversion

Status: Cleared

Response: The City implemented the Human Capital/Payroll module in Tyler Munis with the first pay date of October 13, 2023. Data conversions were tested to make sure all information and beginning amounts are accurate and required reviews are documented.



CORRECTIVE ACTION PLAN

March 20, 2024

Finding #: 2023-001 Timely Preparation of Bank Reconciliations

Type of Finding: Material Weakness

Response: The fiscal year 2022 audit and ACFR were completed July 14, 2023, which was approximately five months later than prior fiscal year audits. As explained at that time, the delay was due to significant staff turnover, an ERP system conversion that went live July 1, 2022, and a fire at City Hall in August of 2022 that displaced staff for over a year. At completion of the fiscal year 2022 audit, staff was five months behind in the bank reconciliation process with only two and one-half months left in the then current 2023 fiscal year. A former employee was hired as the Accounting Manager to lead the bank reconciliation process. After his initial analysis of the process and identifying underlying areas of improvement, the City hired the accounting firm of Cherry Bekaert to provide additional staff to help the City's accounting staff get caught up on the bank reconciliations. The City also had hired the consulting firm of Gradient Solutions, who focuses on data analytics, internal controls and risk management to help automate the process.

At the start of fiscal year 2023, the focus was on getting caught up on the prior year monthly bank reconciliations and improve the process and staff knowledge. By December of 2023, staff had completed the reconciliations and submitted them to the external audit firm. As part of the reconciliation through the fall of 2023, an unreconciled difference was monitored and eventually written off. This unreconciled difference related to the prior fiscal year. The unreconciled difference was reviewed by Management and Cherry Bekaert and was consistent month after month as the prior monthly bank statements were reconciled. Management is confident that the amount written off is not a result of fraud, but rather an error in recording transactions due to the ERP system conversion, issues with the outstanding check register, and potentially duplicate recording of smaller transactions. Now that the bank reconciliation process is current, the city is continuing to explore ways to mitigate risk and improve the bank reconciliation process including the following:

(Continued)

- Advertised a new Senior Accountant position that was approved in the fiscal year 2024 budget and will be conducting interviews in March 2024. This senior level professional will be responsible for preparing the banking and investment account reconciliations as well as monitoring daily cash reports, credit card chargebacks and banking transactions. This new position will allow the Accounting Manager to focus on reviewing and supervising the bank reconciliation process.
- Implement the Tyler Munis Cash Receipting Module for departments/divisions that take payments. This module will provide better automation and integration of payments to the General Ledger and will alleviate a significant amount the manual transaction entry for daily cash reports and payment processing. Implementing best practices should decrease the potential for reconciling items related to daily cash reports.
- Assist city departments that collect fees and cash to identify and review their daily payments, and especially unusual transactions such as credit card chargebacks and infrequent types of receipts.
- Create a Cash Handling Manual and provide cash handling training to city department staff that handle cash and other types of payments. This training will be mandatory and be required every two years. The City will follow the GTOT (Government Treasurers of Texas) training module.

Our department goal is to have each monthly bank reconciliation completed within 45 days after the end of month close.

Anticipated completion date:

April 1, 2024

Responsible Officials:

Kent Pfeil, Chief Financial Officer, 972-744-4202

Anita Cothran, Director of Finance, 972-744-4144

Todd Gastorf, Assistant Director of Finance, 972-744-4145

Herman Chavez, Controller, 972-744-4074

Finding #: 2023-002 Recording of Infrequent Transactions

Type of Finding: Material Weakness

Response: We concur with this recommendation. Infrequent and complex accounting transactions will be reviewed and discussed with senior management staff and the external audit firm if necessary. No individual will be responsible for accounting for a transaction, but rather, a dual approval will be required for all journal entries and postings to the general ledger. Professional staff understand the importance of referring to our Governmental Accounting Standards Board (GASB) guidance and the Governmental Accounting, Auditing and Financial Reporting (GAAFR or Blue Book) when analyzing the correct accounting methodology to use when accounting for intergovernmental contracts/agreements, budgeting for Generally Accepted Accounting Principles (GAAP), and new accounting pronouncement implementations.

(Continued)

Fiduciary training for department heads and department staff that are responsible for department financial transactions, including processing payment requests, purchase requisitions and payment deposits is planned for Fiscal Year 2024. Consistent communication with departments is key and providing staff the opportunity to meet Finance Department staff and ask questions will improve communications. Finance staff will also work with departments to identify unique and non-cash transactions prior to the transaction taking place to gain a full understanding for recording properly. As part of this process, the Director of Finance, Assistant Director of Finance, and the Controller will be responsible for reviewing each City Council Agenda for agreements or contracts that may require additional research to record.

For Fiscal Year 2024 end of year, the City Manager will also require a Department Head Representation Letter be submitted to him from each city executive acknowledging their responsibility and disclosure requirements.

Anticipated completion date:

April 1, 2024

Responsible Officials:

Kent Pfeil, Chief Financial Officer, 972-744-4202

Anita Cothran, Director of Finance, 972-744-4144

Todd Gastorf, Assistant Director of Finance, 972-744-4145

Herman Chavez, Controller, 972-744-4074