



Department Source: Finance

To: City Council

From: City Manager & Staff

Council Meeting Date: January 4, 2021

Re: RubinBrown LLC Final Performance/Integrated Audit Report

Executive Summary

This is the final report to present the findings of the initial performance/integrated audit of the Finance and Utility departments.

Discussion

On July 28th, 2020 RubinBrown and Staff began the audit planning that included cash reconciliation, reporting, revenue and expense allocation, project management, capital management, utility rate structure and budgeting.

On October 5th, 2020 RubinBrown and Staff presented a draft audit to Council, at which time Council advised RubinBrown and Staff to present its findings to the Water and Light Board and the Finance and Audit Committee. After input from Boards and Committees, RubinBrown has finalized the document for final presentation to the Council.

Fiscal Impact

Short-Term Impact: N/A

Long-Term Impact: N/A

Strategic & Comprehensive Plan Impact

[Strategic Plan Impacts:](#)

Primary Impact: Primary, Secondary Impact: Secondary, Tertiary Impact: Tertiary

[Comprehensive Plan Impacts:](#)

Primary Impact: Primary, Secondary Impact: Secondary, Tertiary Impact: Tertiary

Legislative History

Date	Action
02/03/2020	REP5-20 Performance/Integrated Audit Request for Proposal (RFP)
06/01/2020	R72-20 Contract with RubinBrown LLC for Performance/Integrated Audit Services
10/05/2020	SI15-20 Finance and Utilities Performance Audit



City of Columbia

701 East Broadway, Columbia, Missouri 65201

Suggested Council Action

Council review of the enclosed audit report