



Department Source: Finance

To: City Council

From: City Manager & Staff

Council Meeting Date: July 21, 2025

Re: RubinBrown LLC Capital Improvement Project Process

## Executive Summary

This is a report to present the findings of the Capital Improvement Project Process audit performed by RubinBrown.

## Discussion

RubinBrown completed their internal audit of the City of Columbia's Capital Project Administration and Project Management processes. The audit was performed in accordance with the Standards for Consulting Services, as promulgated by the American Institute of Certified Public Accountants (AICPA).

The accompanying report includes an Executive Summary, Observations and Recommendations, and an Appendix. Because the procedures performed in conjunction with the review are more limited than would be necessary to provide an opinion on the system of internal controls taken as a whole, such an opinion is not expressed. In addition, the engagement did not include a detailed audit of transactions that would be required to discover fraud, defalcations or other irregularities.

## Fiscal Impact

Short-Term Impact: N/A

Long-Term Impact: N/A

## Strategic & Comprehensive Plan Impact

### Strategic Plan Impacts:

Primary Impact: Organizational Excellence, Secondary Impact: Not Applicable, Tertiary Impact: Not Applicable

### Comprehensive Plan Impacts:

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

## Legislative History

Date	Action
09/16/2024	R169-24 Authorizing an agreement with RubinBrown LLP for professional auditing services. <a href="https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=6862381&amp;GUID=FA03C5EB-A5CC-46F0-BF00-969F13BE321C&amp;Options=ID Text Other &amp;Search=rubinbrown">https://gocolumbiamo.legistar.com/LegislationDetail.aspx?ID=6862381&amp;GUID=FA03C5EB-A5CC-46F0-BF00-969F13BE321C&amp;Options=ID Text Other &amp;Search=rubinbrown</a>

## Suggested Council Action

Council review of the enclosed audit report