

Public Improvement District 8 (Camp Bowie) Audit

April 5, 2019



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The PID8 (Camp Bowie) Audit was conducted as part of the Department of Internal Audit's Fiscal Year 2018 Annual Audit Plan.

Audit Objectives

The objectives of this audit were to:

- determine whether City payments were for the reimbursement of eligible expenses; and
- assess and verify PID8 cash balances.

Audit Scope

Our audit covered the period from October 1, 2015 through September 30, 2017. Activity beyond this period was reviewed as deemed necessary.

Opportunities for Improvement

Improved review of PID expenditures

Monitoring of budget-to-actual spending and adequacy of reserve fund balance

Justification and consistent application of cost sharing

Proper tracking and recording of seed money

Compliance with PID purchasing policies

Executive Summary

As a part of our FY2018 Annual Audit Plan, the Department of Internal Audit conducted an audit of Public Improvement District (PID) 8 (Camp Bowie). We concluded that the PID8 management company allows for necessary expenditures, contracts for necessary services to meet the PID's needs, and consistently requests reimbursements from the City of Fort Worth (CFW) on a monthly basis.

Some findings identified during this audit were also findings within our PID6, PID7 and PID11 audits. For example, the CFW reimbursed the PID management company for unnecessary expenditures, as well as expenditures without sufficient support. PID management company procurements did not comply with PID purchasing policies, and the disposition of seed money was not adequately recorded within the City's financial system. As with PID6 and PID7, Internal Audit could not substantiate the status of seed money due to the amount of lapsed time and the absence of supporting documentation.

In addition to findings that were similar to PID6, PID7 and PID11, the Department of Internal Audit concluded that the City was not effectively monitoring the PID's budget-to-actual spending, resulting in a 360% fund balance growth during the two-year audit period.

The allocation of costs shared between the PID and other separate entities of the PID management company was not supported. Cost allocations were inconsistent and the contract between the CFW and the PID management company is silent regarding proper treatment of shared expenses.

Our audit findings are discussed in further detail within the [Detailed Audit Findings](#) section of this report. Audit recommendations are directed to the Financial Management Services Department (FMS), since FMS assumed PID administration oversight in FY2018. However, our audit results relate to operations under the guidance of the Performance and Budget Department and the Neighborhood Services Department.

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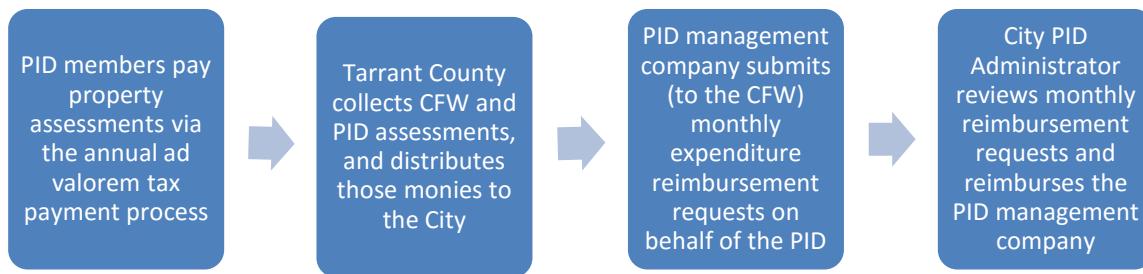


Background

A Public Improvement District (PID), created under Chapter 372 of the Texas Local Government Code, is a defined geographical area established to provide specific types of improvements or maintenance benefitting that defined area. The Texas Local Government Code allows counties or municipalities to create residential and commercial improvement districts by ordinance.

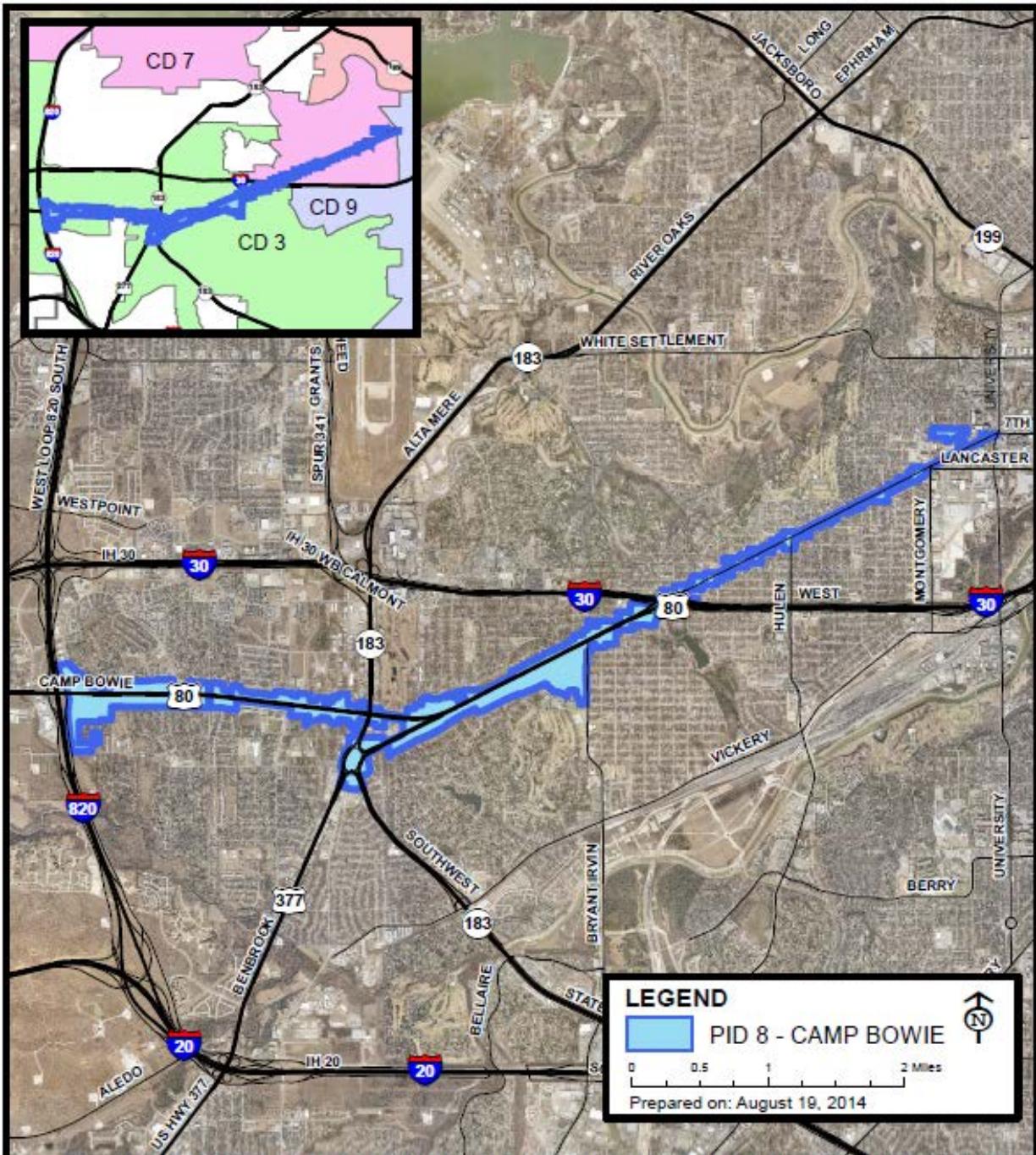
PIDs are financed by assessments against all property owners of benefited property within a defined district area. The City of Fort Worth (CFW) uses PID dollars to enhance, maintain and promote the area in a manner that exceeds standard services provided by the CFW. Owners of commercial properties within the boundaries of PID8 pay an assessment of \$0.10 per \$100.00 of the assessed value. These PID dollars must be spent on expenditures that benefit the entire district, as well as the City as a whole. The PID assessments may not be spent on expenses that only benefit select businesses within the district.

Tarrant County collects PID assessments in conjunction with property taxes paid by property owners, and deposits those monies into a CFW bank account. The CFW assigns PID revenue to a special revenue fund, and retains the revenue until the PID management company demonstrates it has expended monies on allowable expenditures. City policy provides guidance that helps ensure the City retains a reserve (fund balance) to cover expenditures.



PID8 was created on September 26, 2000, and re-established in 2008 for a ten-year term. As noted in the following map, PID8 is along and adjacent to West Seventh Street beginning at Montgomery Street proceeding east to Camp Bowie Boulevard, proceeding southwestwardly down Camp Bowie Boulevard, crossing Alta Mere Drive and proceeding west down Camp Bowie Boulevard West (formerly known as U.S. Highway 80 West) and ending at Loop 820 South. PID8 is located in Council Districts 3 and 7.

On August 14, 2018, the CFW approved the establishment of PID19 (Historic Camp Bowie). Since, PID19 was established prior to the expiration of PID8, there was an overlap of PID8 and PID19 for several months.



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Source: City of Fort Worth Website

The purpose of the PID is to improve infrastructure, beautify the district, and host and promote special events. Since the creation of PID8, the CFW has authorized Camp Bowie District Inc., a Texas non-profit corporation, to manage the PID. The PID management company hired a new PID manager in February 2017.



During October 2015, the CFW's PID administration function was moved from the Neighborhood Services Department to the Performance and Budget Department. While assigned to the Performance and Budget Department, four separate employees served as the City's PID Administrator, with the position remaining vacant for several months. In October 2017, the PID administration function was moved from the Performance and Budget Department to the Financial Management Services Department, where it currently resides.



Objectives

The objectives of this audit were to:

- determine whether City payments were for the reimbursement of eligible expenses; and,
- assess and verify PID8 cash balances.

Scope

Our audit covered the period from October 1, 2015 through September 30, 2017, as well as documents relating to the disposition of seed money granted prior to the audit period.

We did not review TAD's property assessments. We also did not verify whether all property owners (within PID8) paid their assessment, nor did we verify that Tarrant County properly forwarded all collected PID assessments to the CFW. These objectives were considered beyond the scope of this audit.

We also did not reexamine internal controls that were addressed in recent PID audits, including inadequate City staffing and oversight. These have been noted in prior PID audit reports (e.g., PID6 and PID7 audit reports released on November 2, 2018), and process changes are currently in progress.

Methodology

To achieve the audit objectives, the Department of Internal Audit performed the following:

- interviewed key CFW personnel responsible for PID administration;
- interviewed key personnel within the PID management company;
- reviewed PID management company bank statements, reimbursement documents, accounts payable check history reports, invoices and other key supporting documentation;
- compared CFW reimbursements to PID management company income statements;
- analyzed PID fund balances;
- compared budget-to-actual PID expenditures;
- reviewed pertinent authoritative pronouncements including: Chapters 252 and 372 of the Local Government Code, CFW Policy and Guidelines for Public Improvement Districts, City ordinances, contracts, and resolutions;
- reviewed financial records and other documentation supporting seed money paid to the PID management company by the CFW;
- evaluated the PID management company's competitive bidding practices; and,
- evaluated internal controls related to PID management.



We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Audit Results

Based on our audit results, PID8 operated from a budget that allowed for expenditures that maintained and enhanced the Camp Bowie PID. Additionally, the intention of each budgeted line item appeared to have provided a benefit to all members of the PID8 community, as required by state law.

The City did not effectively monitor the PID's budget-to-actual spending, resulting in a fund balance that grew 360% (\$244,241.00) during the two-year audit period (from \$67,838.00 in the beginning of FY2016 to \$312,079.00 at the end of FY2017). The PID also did not budget all available monies.

When reviewing expenditures, the City reimbursed the PID management company for various expenses that were questionable and/or inadequately supported. Such expenditures included monthly service charges and late payments for irrigation meters with zero consumption during the entire two-year audit period.

Some of the expenditures reviewed were shared between the PID management company and its other entities. However, there was no support for the basis of the cost sharing. Based on our audit results, shared costs for office space rental, computer equipment, etc. were inconsistently allocated. Sometimes the percentage of costs were allocated at 80/20, sometimes at 50/ 50, and sometimes 85/15.

We concluded that the PID management company did not competitively procure services in accordance with CFW PID policy. For example, FY2016 landscape management and maintenance expenditures exceeded the FY2016 competitive bidding threshold, without any evidence of obtaining competitive bidding. While the PID management company sought competitive bids for the landscaping work contracted in FY2017, there was no documentation to support the rationale for vendor selection.

Based on supporting documentation, the City made three separate payments to the PID management company (between FY2009 and FY2017) that were considered seed money. The payments totaled \$78,379.98, and were recorded within the PID management company's FY2017 audited financial statements as a liability. However, the City did not record these payments as receivables, which would have indicated that repayment was required. This finding and findings regarding the reimbursement of inadequately supported expenditures and non-compliance with purchasing policies were also findings in our PID6 (Park Glen), PID7 (Heritage) and PID11 (Stockyards) Audits that were previously released by the Department of Internal Audit.

During this audit, we also identified a weakness regarding the classification of insurance expense. The PID budget includes a separate line item for insurance expense, which could be considered an administrative cost. If insurance expense is considered administrative, the PID management company could exceed 20% of the total assessment. While the misclassification was not material enough to warrant a finding, clarification is recommended regarding whether insurance expenses should be categorized as administrative in subsequent years.



Overall Evaluation

High	Medium	Low
<u>Reimbursement of questionable / inadequately supported expenditures</u>		
<u>Ineffective monitoring of budget-to-actual spending</u>		
<u>Inconsistent allocation of shared costs</u>		
<u>Inadequate controls surrounding the advancement of seed money</u>		
<u>Procurements not compliant with policy</u>		



Detailed Audit Findings

1. The City reimbursed the PID management company for expenditures that were not necessary and/or inadequately supported.

Internal Audit reviewed a random sample of 76 expenditures requested for reimbursement during FY2016 and FY2017. While a majority of the expenditures appeared appropriate, Internal Audit identified expenditures that were inadequately supported or did not appear to provide a benefit to PID members.

- Five (5) expenditures lacked documentation to evidence that the services were performed within the PID. For example, there were landscaping invoices that did not indicate a service address. These expenditures totaled \$8,259.98.
- Sixteen (16) expenditures for water services, totaling \$445.65, did not appear to provide a benefit to PID members. These 16 sampled expenditures were incurred for service assigned to eight (8) water/irrigation meters.
 - Five (5) water/irrigation meters were billed for zero consumption for each month during the two-year audit period.
 - Three (3) meters were billed for minimal usage. Combined billings for these three meters totaled 1.9 hundred cubic feet (or 1,421 gallons) for the two-year audit period. For comparison purposes, other PID8 water/irrigation meters with consumption averaged 397,530 gallons each during the same two-year period.

To quantify the impact of zero-consumption meters, Internal Audit expanded its sample to include all water meters. A total of 17 meters was identified. Only one additional meter had zero consumption, resulting in a total of nine (9) meters with zero to minimal consumption. The PID management company paid \$5,732.17 for billings related to these nine meters during the audit period, which included \$439.14 in late charges (e.g., fees for locked meters, reactivation, same day turn-on, etc.). The PID management company also paid late fees totaling \$1,051.43 for other meters billed for water consumption, and an \$8.29 late fee on a sampled electricity invoice. The contract is silent as to whether the PID management company should be reimbursed for late fees.

The City's PID Policy and Guidelines for Public Improvement Districts states that the management company is to periodically provide the City with documents evidencing payments made for services. Section 2.3 of the contract between the PID management company and the CFW stipulates that services are to be provided in a sound, economical and efficient manner.

As was noted in prior PID audits, the City's PID administrators did not require the PID management company to submit detailed invoices to support expenditures for which the PID management company was reimbursed. Without adequate support, Internal Audit could not conclude as to whether those expenditures benefitted PID members. Furthermore, insufficient supporting detail and/or an inadequate review of expenses increases the likelihood of improper reimbursements.

Recommendation 1: *The Chief Financial Officer should require that staff validate expenditures against supporting invoices (on at least a sample basis) for accuracy, allowability and sufficient support before reimbursing the PID management company.*



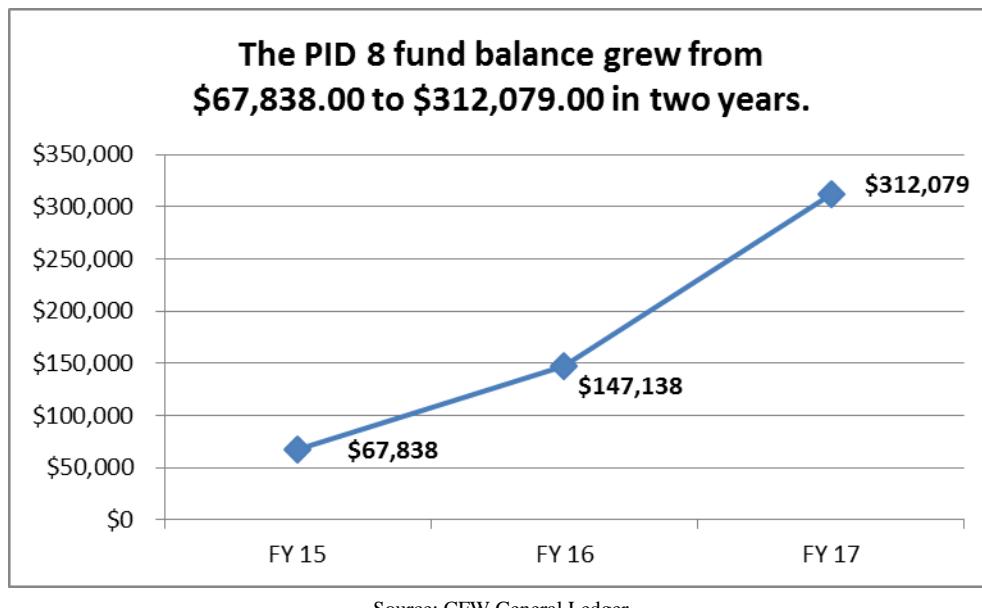
Auditee's Response: Concur. As of October 1, 2017, the Department of Financial Management Services reviews all Service and Assessment Plans, Budgets, and invoices for services submitted by the PID management companies. Invoices submitted by PID managers are reviewed and questions regarding expenses are resolved with the management companies. In addition, FMS management is negotiating a contract with an audit firm to include a test of expenditures.

Target Implementation Date: Review of expenditures completed and ongoing, contract with audit firm to be completed by May, 2019.

Responsibility: Senior Contract Compliance Specialist PIDs, Department of Financial Management Services

2. The City did not effectively monitor the PID's budget-to-actual spending.

The City did not effectively monitor the PID's budget-to-actual spending, resulting in a fund balance that grew 360% during the two-year audit period. The fund balance grew from a beginning balance of \$67,838.00 in FY2016 to an ending balance of \$312,079.00 in FY2017, an increase of \$244,241.00 in two years.



Annual assessments received from PID8 taxpayers (during the audit period of FY2016 and FY2017) were \$408,835.00 and \$456,226.00, respectively. However, FY2016 and FY2017 budgets approved by the Mayor and Council were limited to tax assessments, and did not include prior year fund balances. In addition to not budgeting prior year fund balances, the PID management company spent less than what was budgeted. The following table depicts expenditure categories that were significantly underspent during FY2016 and FY2017.



FY	Budget Category	Budget	Actual	Budget - Actual	% Unspent
		(A)	(B)	(C) = [(A) - (B)]	(D) = [(C)/(A)]
2016	Beautification	\$ 110,000.00	\$ 45,417.38	\$ 64,582.62	59%
2017	Beautification	\$ 120,000.00	\$ 32,880.68	\$ 87,119.32	73%
	Management Fee	\$ 87,696.00	\$ 66,632.67	\$ 21,063.33	24%
	Utilities	\$ 30,000.00	\$ 15,231.07	\$ 14,768.93	49%

Sources: PID reimbursement requests; PID expenditure report; M&C documents

The City's budget-to-actual monitoring spreadsheet provided to Internal Audit was incomplete, as the spreadsheet did not include all expenditures for some months. Unlike other years, the budget was not adjusted at mid-year in FY2017. Inaccurate budgeting and inefficient spending of budgeted monies has resulted in an unnecessary and excessive fund balance, and ultimately an underutilization of assessment revenues.

Recommendation 2A: *The Chief Financial Officer should require that beginning reserve balances be included in the annual PID budget.*

Auditee's Response: Concur. We will begin to formulate the FY2020 Budget and will require beginning reserve balances be included in 5 Year Service Plan.

Target Implementation Date: May 31, 2019

Responsibility: Senior Contract Compliance Specialist - PIDs, Department of Financial Management Services

Recommendation 2B: *The Chief Financial Officer should require that staff routinely monitor budget-to-actual expenditures, and make mid-year budget adjustments as deemed necessary.*

Auditee's Response: Concur. As of January 15, 2019 the City of Fort Worth Financials are sent monthly to each management company which includes budget to actual spending. Also if necessary, mid-year adjustments will be taken to City Council in mid-May each year going forward.

Target Implementation Date: Complete

Responsibility: Senior Contract Compliance Specialist - PIDs, Department of Financial Management Services

Recommendation 2C: *The Chief Financial Officer should consider recommending a PID assessment rate adjustment to the Mayor and Council (e.g., during the budgetary process) when the fund balance is not at the desirable level, taking into consideration funding needs for future PID projects.*

Auditee's Response: Concur. In FY2019 Financial Management Services Staff along with PID managers made a recommendation to adjust [the] assessment rate and will continue this practice going forward.

Target Implementation Date: Complete



Responsibility: Senior Contract Compliance Specialist PIDs, Department of Financial Management Services

3. Cost allocations were inconsistent.

PID8 and the Camp Bowie District (CBD) share various resources including, but not limited to, office space, computer equipment, outside bookkeeping/accounting services, telephone, etc. According to current City and PID management company staff, cost allocations of shared expenditures between PID8 and the CBD were established by both former City and PID management company personnel. However, documentation supporting the allocation could not be located.

Current PID management company staff indicated that the allocation percentage for shared expenditures was 80 %PID/20 %CBD. However, expenses were not consistently allocated. It should be noted that this inconsistency was not always to the detriment of the PID. Examples of inconsistent allocations are denoted below:

- FY2016 rent was typically split 85% PID and 15% CBD. However, FY2017 rent was split 80% and 20%, respectively. There were some months where the rent was not split in FY2016 and FY2017.
- Outsourced bookkeeping was inconsistently allocated in FY2016. Sometimes bookkeeping expenses were split 80% and 20%, sometimes 50% and 50%, and sometimes not at all.
- Telephone expenses were also allocated inconsistently, sometimes 85% and 15%, sometimes 80% and 20%, and sometimes not at all.
- FY2016 computer and website repair expenses were sometimes split 50% and 50%, sometimes 80% and 20%, and sometimes not at all.
- One employee was paid by the PID and the CBD. However, related payroll taxes were only allocated to the PID.

The contract between the CFW and the PID management company is silent regarding expenses that should be shared, and the expected allocation. Internal Audit, therefore, was unable to assess the appropriateness of cost allocations.

Sharing of expenses should be both fair and consistent. While Internal Audit is not implying that the inconsistent allocation of expenses was or was not correct, a documented and agreed upon cost allocation provides more assurance regarding the proper expending of taxpayer dollars. Without an equitable allocation, PID8 property owners may be paying more than their share of shared expenditures.

Recommendation 3A: *The Chief Financial Officer should identify costs that should be shared, and then determine an equitable allocation methodology.*

Auditee's Response: Concur. The Department of Financial Management Services, in coordination with the Legal Department and Management Company will review the FY2020 Management Contract and determine an equitable allocation methodology.

Target Implementation Date: October 1, 2019

Responsibility: Senior Contract Compliance Specialist - PIDs, Department of Financial Management Services, and Legal Department



Recommendation 3B: *The Chief Financial Officer, in conjunction with the City Attorney's Office, should update the annual PID contract to reflect the agreed upon allocation methodology.*

Auditee's Response: Concur. See 3A response.

Target Implementation Date: October 1, 2019

Responsibility: Senior Contract Compliance Specialist - PIDs, Department of Financial Management Services, and Legal Department

4. Controls surrounding the advancement of PID funds were inadequate.

Between December 2008 and November 2016, the CFW advanced the PID management company a total of \$78,379.98. The PID management company's audited financial statements recognized the entire \$78,379.98 as "seed money".

- \$15,000.00 on 12/23/2008
- 20,000.00 on 08/28/2012
- 43,379.98 on 11/04/2016
\$78,379.98

Documentation supporting the City's \$43,379.98 disbursement consisted of an invoice for "Seed Money 2016". The disbursement was authorized by the Budget and Performance Department. However, Internal Audit saw no evidence that the advance/seed money was presented to or approved by the Mayor and Council. Because the \$43,379.98 expenditure was not an even amount, Internal Audit made additional inquiries to help determine the basis for that payment. However, we saw no evidence of a \$43,379.98 expenditure or a combination of expenditures totaling this amount.

According to conversations with the PID management company, and review of their audited financial statements, the PID management company was of the understanding that these monies were required to be repaid upon dissolution of the PID. Internal Audit verified that these payments were made to the PID management company. However, the City recorded each advance as an expenditure. By not recording the advances as receivables within the general ledger, combined with staffing changes within the City's PID administration function, City staff may not be aware that repayments are due to the CFW.

Camp Bowie District, Inc.'s Notes to Financial Statements (for the year ended September 30, 2017), state that prior to October 1, 2014, \$35,000.00 was incurred but not reimbursed by the CFW. The Notes further state that the \$35,000.00 was included as a non-current receivable at September 30, 2015. However, that receivable was written off after the CFW determined it would not reimburse the \$35,000.00. While this \$35,000.00 is equivalent to the sum of seed money granted in December 2008 (\$15,000.00) and August 2012 (\$20,000.00), Internal Audit was unable to that the \$35,000.00 was incurred, due to the lack of supporting documentation.

Due to the amount of time that had lapsed, combined with a lack of adequate supporting documentation, we were unable to determine why multiple amounts were advanced to the PID management company, nor why the advances were not recorded as receivables in the City's financial system. Section V of the City's Financial Management Policy Statements requires proper recording of transactions to ensure that financial reports are reliable. In order to ensure proper recording of transactions, supporting documentation is pertinent.



Disclosure notes within the PID management company's FY2016 and FY2017 audited financial statements indicate that if the City demands repayment of the advances, the repayment could put the PID management company under "undue financial constraints". The Notes further state that if the City requests repayment, the PID management company would have to consider its ability to continue as a going concern.

Recommendation 4A: *The Chief Financial Officer should ensure that if monetary advances are provided in the future, that the intent and expectations surrounding the advances are clearly stated, in writing, and properly reflected in the accounting records.*

Auditee's Response: Concur. Changes were incorporated in the PID management agreements for fiscal year 2019 to address future advances to ensure compliance with Texas Local Government Code Chapter 2257.

Target Implementation Date: Complete

Responsibility: Senior Contract Compliance Specialist - PIDs, Department of Financial Management Services, and Legal Department

Recommendation 4B: *The Chief Financial Officer should work with the PID management company to determine the status of the seed money and reach an agreed resolution regarding the disposition.*

Auditee Response: Concur. The Department of Financial Management Services will work with the PID Management Company on an agreed resolution regarding the disposition of the seed money provided to PID8.

Target Date: September 30, 2019

Responsibility: Senior Contract Compliance Specialist - PIDs, Department of Financial Management Services

Recommendation 4C: *The Chief Financial Officer should determine the proper type of authority that is required for advancing PID funds to the management company.*

Auditee Response: Concur. See response 4A.

Target Date: Complete

Responsibility: Senior Contract Compliance Specialist - PIDs, Department of Financial Management Services, and Legal Department

5. The contracting process was not compliant with PID policy.

Competitive bidding is essential for good stewardship of public funds and ensuring that the PID management company is receiving goods and services at a competitive rate and at the best value.

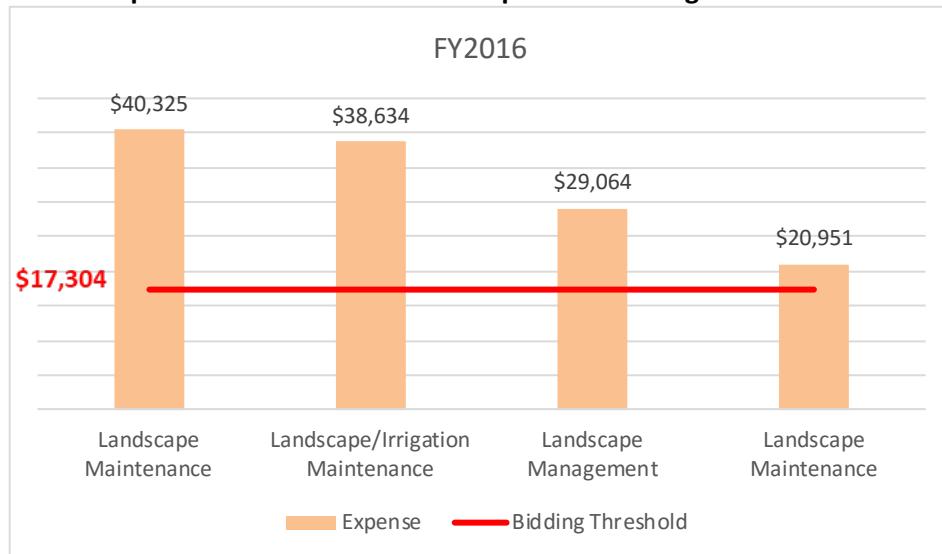
According to the CFW's Policy and Guidelines for Public Improvement Districts that was in place during the audit period, any purchases of goods or services or any purchase contract that is subject to



annual renewal (and more than 4% of the total budget in any given year) requires requesting bids from three qualified vendors.

Landscape management and maintenance services exceeded 4% of total budget competitive bidding threshold in both FY2016 and FY2017. The following illustration depicts FY2016 procurements that exceeded the required competitive bidding threshold.

Expenditures Exceeded the Competitive Bidding Threshold



Source: PID management company

- The current PID Manager indicated that, upon assuming his position in February 2017 and through the duration of the audit period following that date, he did not perform competitive bidding. Similarly, he was unaware of whether or not his predecessors solicited competitive bids during FY2016, and was unable to provide evidence that bids were obtained.
- According to prior and current PID management company staff, a decision was made to consolidate all landscape maintenance into a single contract for FY2017. As such, the PID management company submitted a request for proposal and obtained responses from four vendors. Camp Bowie District, Inc.'s Executive Committee minutes indicate that the PID management company executed a landscape management and maintenance contract with one of the four vendors.

General specifications within the Request for Proposal were not specific as to the number of times certain services were required. For example, mowing was specified for at least a 14-day cycle. However, other services were specified on an as needed basis. As a result, vendor responses varied regarding the number of times specific services would be provided. The PID management company was unable to provide documentation to support the rationale for their vendor selection. Due to the difficulty in determining whether the vendors adequately responded to each component of the specifications, combined with the lack of documentation to support the PID management company's vendor selection, Internal Audit was unable to determine whether the PID management company selected the most responsive bidder.



Recommendation 5: *The Chief Financial Officer should ensure that the monitoring of PID activity includes a review for compliance with competitive bidding requirements.*

Auditee's Response: Concur. The Department of Financial Management Services conducted training for the PID management companies on competitive bidding requirements on Wednesday, March 21st at 2:00 p.m. in Room 290 of City Hall. All procurements by the PID management companies will be required to have a competitive process consistent with the City's Purchasing policies and procedures.

Target Implementation Date: Complete

Responsibility: Senior Contract Compliance Specialist - PIDs, Department of Financial Management Services



Acknowledgements

The Department of Internal Audit would like to thank the Financial Management Services Department, the Performance and Budget Department, Camp Bowie District, Inc. and Camp Bowie District for their cooperation and assistance during this audit.