



Implementation of New and Changed Fees Audit

November 7, 2025

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The Implementation of New and Changed Fees Audit was conducted as part of the Department of Internal Audit's Fiscal Year 2025 Annual Audit Plan.

Audit Objective

The objective of this audit was to determine whether new and changed fees were properly reflected on invoices billed by and payments remitted to the City.

Audit Scope

Our audit covered new and changed fees effective as of October 1, 2023, and October 1, 2024. Activity beyond this period was reviewed as deemed necessary.

Opportunity for Improvement

Billing fees as authorized by the Mayor and City Council

Executive Summary

As part of the Fiscal Year 2025 Annual Audit Plan, the Department of Internal Audit conducted an Implementation of New and Changed Fees Audit. To achieve our audit objective, we reviewed Fort Worth City ordinances containing new and changed fees, effective during fiscal years 2024 and 2025. We then compared those authorized fees to fees charged by the City of Fort Worth.

Based on our audit results, we concluded that some new and changed fees were billed in accordance with City ordinances, while others were not. There were also instances where new fees were not billed because related programs had not begun or there was no evidence of activity related to the new fee.

We also identified clerical errors and inconsistencies within City Ordinances. While these errors and inconsistencies were not considered reportable findings, we deemed them necessary to mention within this report.

Our audit finding is discussed in further detail within the [Detailed Audit Finding](#) section of this report.

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Background

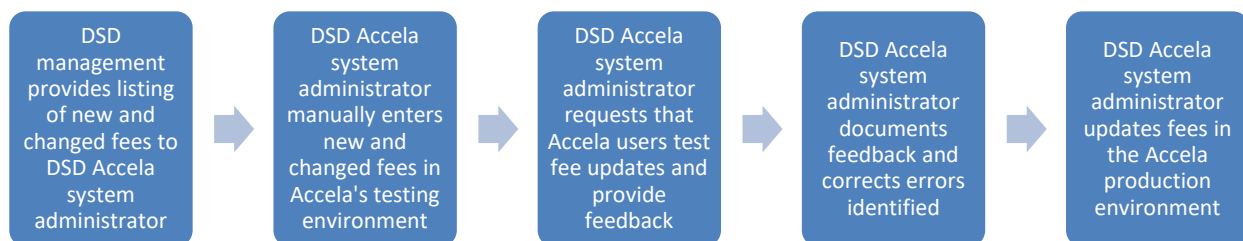
As noted in the City's FY2025 Budget, the Texas Local Government Code authorizes municipalities to establish fees for performing services and duties permitted or required by law, with some exceptions (e.g., fees that are restricted by law). During the City of Fort Worth's annual budgetary process, and in an effort to ensure that fees are properly set, City departments prepare a recommended fee schedule for the ratification, renewal, or change of fees, with rates that are subject to specific adoption processes (e.g., water, wastewater, and stormwater utility rates) handled separately. The recommended fee schedule is submitted to the Mayor and City Council for approval. Beginning with the FY2024 budget process, new, deleted, or changed fees became approved on a single fee ordinance.

With the City's customer billing process being decentralized, City departments utilize a variety of software to process customer billings and collect payments. Based on Internal Audit inquiries to 13 City departments with new or changed fees during our audit period, more than 10 software applications were used to bill customers and/or process payments. Although more than 10 software applications are used for customer billings, a majority of fee changes during our audit period were processed through Accela, the City's permitting system. In addition, some departments use databases or spreadsheets to help manage billings.

The process of changing fees within Accela is a manual process which takes place as Accela system administrator staff are notified of the need to update fees. Development Services' review of new and changed fees begins by corresponding the fee schedule to designated fee codes, resulting in an updated fee schedule, which includes notes and citations regarding reasons for the fee changes (e.g., specific sections of the ordinance). Development Services staff then manually enter updated fees (from the updated schedule) into Accela.

Development Services' process for updating the fee schedule, within Accela, is as follows.

Development Services Accela Fee Update Summarized Process



Source: Auditor-Generated

While new and changed fees are input into Accela, some fees still require manual entry and related calculations for each transaction (e.g., water and sewer tap fees).

Objective

The objective of this audit was to determine whether new and changed fees were properly reflected on invoices billed by and payments remitted to the City.

Scope

Our audit covered new and changed fees effective as of October 1, 2023 and October 1, 2024 (FY2024 and FY2025). Activity beyond this period was reviewed as deemed necessary.

Methodology

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

- reviewed new and changed fees authorized by City Ordinance No. 26452-09-2023 (FY2024) and City Ordinance No. 27191-09-2024 (FY2025);
- interviewed staff across City departments regarding the process of implementing new and changed fees;
- reviewed policies, procedures, guidelines, and the Accela software user manual;
- sampled City billings (and payments) and compared to authorized fees;
- reviewed permit records and other documentation; and,
- evaluated internal controls related to the implementation of new and changed fees.

We conducted this performance 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

For audit testing, Internal Audit began by making a year-to-year comparison of first quarter revenue from FY2023 through FY2025. It should be noted that FY2023 was included to identify the trend in FY2024. We then selected a judgmental sample of revenue sources we considered to have the highest potential monetary impact if the new or changed fee was not implemented. We also selected a judgmental sample of FY2024 and FY2025 new and changed fees to help ensure sufficient testing across City departments. It should be noted that within each judgmental sample, we either randomly sampled invoices or selected all invoices for the first month, quarter, or the entire fiscal year.

Based on our test results, we concluded that some new and changed fees were billed in accordance with City ordinances, while others were not. There were also instances where new fees were not billed because related programs had not begun or there was no evidence of activity related to the new fee.

Fees Billed As Authorized

Based on our review of fees charged by the City of Fort Worth, the following were charged in amounts authorized by the Mayor and City Council.

Aircraft Parking – Internal Audit selected 25 FY2024 Fort Worth Alliance Airport aircraft parking invoices. Our sample consisted of 20 randomly selected invoices for aircraft parking 100,001 lbs. to 300,000 lbs. and the entire population of invoices (five) for aircraft parking 300,0001 lbs. and greater. Based on our test results, authorized new aircraft parking fees were properly invoiced. It should be noted that two of the 25 invoices appeared to have been improperly billed. However, upon inquiry, we confirmed the two invoices had been miscoded. Therefore, no exception was noted.

Aviation staff indicated the City has not provided aircraft parking services to planes sized 100,001 lbs. and greater at the Fort Worth Meacham and Spinks airports.

Interlocal Agency Related – Internal Audit reviewed fees charged for code-related services provided to other local agencies.

- The City contracts with the City of Benbrook for diseased animal analysis shipping. We therefore reviewed PetPoint (animal services intake software) data and identified five animal shippings in FY2024. Upon review of PeopleSoft invoices and payment records, we concluded that diseased animal analysis shipping was properly charged. We did, however, note two instances (of the five) where the City did not bill for services rendered. Code Compliance management was unable to determine why there was no billing.
- The City also contracts with other municipalities for jurisdiction animal impounds. We noted 56 animal impoundments in FY2024. Our review of related PeopleSoft invoices and payment records indicated the City billed correctly for jurisdiction animal impounds.
- Additionally, the City responds to calls related to other Tarrant County jurisdictions. We noted 424 call responses (e.g., “Other Government Jurisdiction: Respond to Calls”) within Tarrant County in FY2024. We compared PetPoint to PeopleSoft invoices and concluded the City billed correctly. There were three instances where the City initially billed incorrectly, but later detected and corrected the inaccurate billing.

Drainage Study Review – The Drainage Study Review (stormwater) Fee increased from \$1,250.00 + \$10.00/acre to \$3,000.00 + \$25.00/acre in FY2025. We selected all 13 invoices billed in October 2024 and

concluded the City invoiced customers at the \$3,000.00 + \$25.00/acre rate. Internal Audit noted, however, that the total acreage used in the calculations was rounded down to the whole acre (e.g., from 3.57 to 3).

Grading Permit Fees – Grading Permit Fees increased from \$500.00 + \$10.00/acre to \$1,000.00 + \$25.00/acre in FY2025. We randomly sampled ten of 119 commercial grading permits (within Accela) with payments between October 1, 2024 and March 31, 2025, and concluded the City invoiced customers the authorized rate. Internal Audit noted for each sample item, total acreage used in calculations was rounded up (e.g., 5.46 to 6 and 2.833 to 3). Staff indicated rounding up has been a standard practice.

Environmental Collections Center Disposal Fee – The Environmental Collections Center Disposal Fee increased from \$50.00 to \$95.00 in FY2024. Based on our review of activity reports and invoices, and follow-up with City staff, environmental collections center fees were invoiced in amounts authorized by the Mayor and City Council.

Water/Sewer Related

- New fees for Water and Sewer Loading Reviews (\$1,750.00), Water Study Review (\$3,400.00), and Sewer Study Reviews (\$3,200.00) became effective in FY2024. We reviewed the entire population of invoices (within Accela) for the first quarter of FY2024. Our review consisted of 10 Water Loading Reviews, 10 Sewer Loading Reviews, one Water Study Review, and one Sewer Study Review. We concluded the City billed at the authorized rates.
- A new Fireflow Request Review Fee (\$125.00) was created in FY2024. We sampled the entire population (26) of October 2023 Water fireflow records within Accela. Based on our testing, customers were invoiced the authorized rate.
- Some Sewer and Water Tap Connection Fees also increased in FY2024. Internal Audit noted the City billed amounts as authorized by City ordinance; however, there was no evidence to support size (e.g., 6" short). For example, while the ordinance specified \$7,000.00 for "Sewer Tap Connection Fee Asphalt 6" Short", Internal Audit was able to verify the \$7,000.00 billing, but had no documentation to verify whether six inches was the appropriate size.

Fees Billed, But Not as Authorized

We concluded the following fees were not always charged as authorized by the Mayor and City Council.

Development Related

- City ordinance specifies a \$31.50 FY2025 fee (within the Building Permit Fee Schedule) for permit applications. This fee is applicable to all permit types, excluding signs. Based on our test results, the City of Fort Worth billed \$28.12 (versus \$31.50) for razing (i.e., demolition and moving) permit applications.
- Beginning FY2025, the City was authorized to charge \$9.85 for gas service and gas tests. However, our audit results showed customers were charged \$8.76 for gas service and \$8.79 for gas tests. The \$8.76 and \$8.79 charges were effective in FY2021, prior to the FY2025 fee change. We observed 1,756 instances where fees of \$8.76 and \$8.79 were charged through March 2025.
- Per City ordinance, light fixtures, outlets, switches, and receptacles are to be charged per item. Although switches up to 100 were to be charged \$0.51 each, we determined that as of March 2025, the City charged \$1.00 per permit and did not take into consideration the number of switches. As of March 2025, there were 68 instances where customers were overcharged a total of \$33.32, and 557 instances

where customers were undercharged a total of \$3,943.75, resulting in a net underbilling of \$3,910.43. More details are provided within the Detailed Audit Finding table on page [10](#).

Plumbing Related – Internal Audit concluded that plumbing backflow reinspection fees were erroneously billed as building permit reinspections. As a result, customers were charged \$56.00 in FY2024 and \$63.00 in FY2025, rather than the \$100.00 authorized fee. Additionally, plumbing backflow inspections were billed at the previously approved rate (\$31.31 from FY2013) in the first few days of October 2024 (FY2025), rather than the \$100.00 authorized rate.

New Fees Not Implemented

- The Park and Recreation Department (PARD) indicated they had no rental activity for which new alcohol or walk/run impact fees applied. Additionally, Internal Audit saw no evidence to contradict management’s statement.

As for walk/run impact fees, the ordinance authorizes a \$75.00 fee, per impacted site. PARD staff indicated they make the determination based on route maps provided by customers and whether walk/run events impact additional pavilions (e.g., pavilions not designated for the walk/run). In one instance where no impact fee was charged, a route map visually indicates that additional pavilions may have been impacted by the walk/run event (see [Exhibit II](#)).

PARD had no written procedures to clarify the meaning of a site being “impacted”. For example, there was no written guidance to indicate whether impacting a site means the new fee is applicable if walk/run participants impede another patron’s use of City amenities such as undesignated pavilions.

- The Mayor and City Council authorized new fees for a sponsorship program at the Fort Worth Convention Center, effective October 1, 2024. However, according to Public Events management, the new fees were not billed because Public Events had not launched the respective program, but was in the early phases of creating marketing materials and having those materials reviewed for a FY2026 implementation.

Internal Audit saw no evidence to contradict management’s statement, as none of the contracts we reviewed (14) included sponsorship-related line items consistent with new fees authorized by City ordinance. The new sponsorship program fees relate to marketing materials such as escalator, window, wall and stair clings, and banners.

Other Audit Observations

- Boat ramp fees are managed by a third party, who is responsible for uploading authorized fees into a parking software application the City began using in October 2024. During audit discussions, Internal Audit was informed that Property Management notified the third-party parking software application management company of the fee change late (in January 2025). Although boat ramp fees were not one of our sampled items, since this was brought to our attention and since boat ramp fees increased at the beginning of FY2025 (i.e., effective October 1, 2024), we believe it is necessary for management to follow up for proper implementation of the changed fee.
- Internal Audit also identified clerical errors and inconsistencies within City Ordinances. We concluded that enhanced communication between City departments throughout the budgetary process (e.g., when developing, and prior to finalizing, new and changed fees) could help prevent reoccurrences. We also concluded it might be in the City’s best interest for the Fort Worth Lab (FWLab), City Attorney’s Office, and managing departments to collaborate and resolve contradictory ordinance interpretations.

For example, there were two instances where City departments had different interpretations regarding the intent of fees noted within the City Ordinances.

1. In reference to the FY2025 “New Sprinkler Installation with Foam” Fee, some Fire Department staff indicated the fee was \$110.00, while other Fire Department staff indicated their understanding was the fee should be either \$90.00 or \$110.00. The FWLab’s initial response was the fee should be \$560.00.

FEES BASED ON TYPE OF FIRE PROTECTION SYSTEMS AND EQUIPMENT

TYPE	PERMIT FEES	OTHER FEES	FY2025
New Sprinkler Installations:			
1 to 20 sprinklers	\$335.00	\$120.00 per hour fee for any additional inspections after two inspections.	
21 to 100 sprinklers	\$560.00		
Over 100 sprinklers	\$560.00 plus \$110.00 for each additional 100 sprinklers or fraction thereof in excess of 100		
With fire pump	\$560.00 additional		
With foam 	\$560.00 additional		
Each additional floor	\$90.00		
With private water storage	\$560.00 additional		
Add/Relocate Sprinkler Installations:			
1 to 10 sprinklers	No Fee/No Inspection		
11 and more sprinklers	Same as New Sprinkler fee schedule above.		
Underground Installation	\$225.00	\$120.00 per hour fee for any additional inspections after	

Source: Ordinance No. 27191-09-2024

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FEES BASED ON TYPE OF FIRE PROTECTION SYSTEMS AND EQUIPMENT

TYPE	PERMIT FEES	OTHER FEES	FY2025
New Sprinkler Installations:		\$120.00 per hour fee for any additional inspections after two inspections.	
1 to 20 sprinklers TYPE	\$335.00		
21 to 100 sprinklers	\$560.00		
Over 100 sprinklers	\$560.00 plus \$110.00 for each additional 100 sprinklers or fraction thereof in excess of 100		
	\$560.00 additional		
With fire pump	\$560.00 additional		
With foam	\$90.00		
Each additional floor	\$560.00 additional		
With private water storage	No Fee/No Inspection		
Add/Relocate Sprinkler Installations:	Same as New Sprinkler fee schedule above.		
1 to 10 sprinklers			
11 and more sprinklers			

Source: Fire Department

The “New Sprinkler Installation with Foam” Fee was noted as \$560.00 in the FY2025 Revenue Manual and \$85.00 within the City’s FY2024 Revenue Manual.

Dept.	Account	Account Name	Fee Name	Fee Description	Fee Rate: FY2024	Fee Rate: FY2025	Unit
FD	4213001	Fire-Related Permit	New Sprinkler Installations	Sprinklers: With Foam	\$85.00	\$560 additional	

Source: CFW FY2025 Revenue Manual

Dept.	Account	Account Name	Fee Name	Fee Description	Fee Rate: FY2023	Fee Rate: FY2024	Unit
FD	4213001	Fire-Related Permit	New Sprinkler Installations	Sprinklers: With Foam	\$85.00	\$85.00	

Source: CFW FY2024 Revenue Manual

It should be noted that Internal Audit observed where the City charged a \$560.00 Sprinkler Installation Fee plus a \$110.00 Foam Fee in FY2025; and a \$100.00 standalone Foam Fee in FY2024.

2. As noted within report [Exhibit I](#), the Drainage Study Review Fee was listed at different rates within separate sections of the same authorizing ordinance. While the ordinance supports the fee being increased to \$3,000.00 in FY2025, Internal Audit noted that the other FY2025 fee (\$1,406.25 and within another section of the ordinance) mathematically calculates after applying a 12.5% increase to the previously authorized \$1,250.00 rate. While Internal Audit was informed that only one of the two fees was applicable, we were also informed that both fees were applicable.

Within City ordinances, we also identified clerical errors and inconsistencies between some descriptions of fee changes and the corresponding changed fees ([Exhibit I](#)). For example, the description may have said a fee decreased when the fee actually increased.

Overall Risk Evaluation

High	Medium	Low
Fees not charged as authorized		

Detailed Audit Finding

Some new and changed fees were not charged as authorized by City ordinance.

A single ordinance is adopted as part of the City of Fort Worth's annual budget, reflecting most fee changes for the coming fiscal year. The Mayor and City Council adopt the City ordinance to amend previous fee schedules, thus updating and ratifying previously enacted fees.

City management is to bill fees as authorized by the Mayor and City Council. However, our test results indicate the following fees were sometimes not billed as authorized by the Mayor and City Council/City ordinance.

- Demolition and Moving Application
- Gas Service and Gas Tests
- Electrical Switches
- Plumbing Backflow Reinspection
- Plumbing Backflow Inspection

Demolition and Moving Application Fees – The City's FY2025 Building Permit Fee Schedule specifies a \$31.50 permit application fee for all permit types, except signs. However, the City of Fort Worth billed customers \$28.12 for razing permit (i.e., demolition and moving) applications. The erroneous \$28.12 charge resulted in a \$645.58 total underbilling in 191 instances.

Management indicated the \$28.12 charge resulted after applying a 12.5% across-the-board increase to the FY2021 rate of \$25.00. Internal Audit observed a statement within the FY2025 Budget, which referenced a 12.5% across-the-board increase to development fees. However, based on our test results, the 12.5% across-the-board increase should have been applied to a \$28.00 rate authorized within City Ordinance No. 24448-09-2020 and effective mid-year (April 1, 2021).

Gas Service and Gas Test Fees – City staff was authorized to charge an increased fee of \$9.85 for both gas service and gas tests, beginning FY2025. However, the City continued to charge customers the previously authorized fees (\$8.76 for gas service and \$8.79 for gas tests). When observing data with transactional dates between October 2024 and March 2025, we observed 1,756 instances where the previously authorized fees were charged.

Fees for Electrical Switches – City Ordinance No. 27191-09-2024 authorized light fixtures, outlets, switches, and receptacles to be charged per item, with switches up to 100 in count being charged \$0.51 each, and switches over 100 being charged \$0.42 each. Our test results indicated that as of March 2025, regardless of how many switches were itemized on one electrical permit, the City charged a flat rate of \$1.00 per permit.

- The City charged \$1.00 for each of 68 permits that had one switch. Since these permits had one switch, the City was authorized to only charge \$0.51 per switch. Customers were, therefore, overcharged a total of \$33.32 [68 x (\$1.00 - \$0.51)].
- Alternatively, there were 557 permits with more than one switch. As previously noted, the City charged \$1.00 for each permit rather than \$0.51 per switch. This resulted in a total undercharge of \$3,943.75.
- By charging \$1.00 per permit versus \$0.51 per switch, the City undercharged \$3,910.43, as noted in the following table.

**Exceptions - Charges per Permit versus Charges per Switch
October 1, 2024 through March 31, 2025**

	Number of Permits	Billed Amount	Total Billed	Number of Switches	Authorized Billing Amount*	Correct Billing Due	(Over)/ Undercharge
	68	\$1.00	\$68.00	68	\$0.51	\$34.68	(\$33.32)
	557	\$1.00	\$557.00	8,825	\$0.51	\$4,500.75	\$3,943.75
TOTALS	625		\$625.00	8,893		\$4,535.43	\$3,910.43

Source: Auditor-Generated

*Authorized amount based on City Ordinance number 27191-09-2024.

Plumbing Backflow Reinspection Fees – To determine whether plumbing backflow reinspection fees had been billed as authorized, Internal Audit began by reviewing plumbing backflow standalone permits within Accela’s citizen access portal. Upon reviewing a random sample of 30 FY2024 plumbing backflow standalone permits (from a population of 8,290), we concluded that four of those 30 permits had reinspection fees assessed. However, those reinspection fees were assessed in amounts other than what was authorized for plumbing backflow reinspections. Internal Audit, therefore, obtained additional Accela access and noted an incorrect billing fee code being used. We then queried the entire population of plumbing backflow reinspection fee billings and identified 336 instances where plumbing backflow reinspection fees were assessed at the wrong rate, of which 313 were paid.

- Based on our analysis, the City billed and received payment for 167 plumbing backflow reinspection fees at rates of \$56.00 (in FY2024) and 146 at \$63.00 (in FY2025) rather than the \$100.00 fee that became effective at the beginning of FY2024. As of June 2025, management had not begun billing the \$100.00 rate.

The erroneous billings resulted from the City inadvertently using a building permit reinspection code instead of a plumbing backflow reinspection code.

Plumbing Backflow Inspection Fees – Effective October 1, 2023 (FY2024), the plumbing backflow inspection fee was increased from \$31.31 to \$100.00. Although plumbing backflow inspection fees were properly billed through most of FY2024, at the beginning of FY2025, billings reverted back to the older \$31.31 fee.

- The City erroneously billed 126 backflow preventer inspections \$31.31 from September 30, 2024 through October 7, 2024, but billed correctly (\$100.00) during the month of November 2024, of which 112 were paid to the City. We identified one isolated incident where the City erroneously charged \$31.31 in December 2024. However, management detected the error and resumed billing the correct rate.

Overall Summary

The following table summarizes our exceptions.

Summary of Fee Charge Exceptions

Audit Testing Period	Fee Classification	Fee Type	Authorized Fee	Fee Charged	Variance	Number of Records	Total Over/ (Undercharged)	Reason
Oct. 1, 2023 through July 14, 2025	New	Plumbing Backflow Reinspection	\$100.00 ¹	\$56.00	(\$44.00)	167	(\$7,348.00)	Billed building reinspection versus backflow reinspection
				\$63.00	(\$37.00)	146	(\$5,402.00)	
	Changed	Plumbing Backflow Inspection		\$31.31	(\$68.69)	112	(\$7,693.28)	Charged Prior (FY2012) Rate
Oct. 1, 2024 through Mar. 31, 2025	Changed	Permit Application	\$31.50 ²	\$28.12	(\$3.38)	191	(\$645.58)	Unknown
	Changed	Gas Service	\$9.85 ²	\$8.76	(\$1.09)	723	(\$788.07)	Charged Prior (FY2021) Rate
	Changed	Gas Test		\$8.79	(\$1.06)	1,033	(\$1,094.98)	Charged Prior (FY2021) Rate
	Changed	Electrical	\$0.51 ²	\$1.00	Between (0.02) and (\$50.00)	557	(\$3,943.75)	Charged flat rate of \$1.00 instead of per count
					\$0.49	68	\$33.32	
GRAND TOTAL							(\$26,882.34)	

Source: Auditor Generated

¹ As per City Ordinance 26452-09-2023

² As per Chapter 7, Article I, Section 7-1, Part 2, Section 119 of City Ordinance 27191-09-2024

Charging fees in amounts other than what has been authorized by the Mayor and City Council results in overbillings, underbillings, lost revenue, lack of cost recovery, citizen distrust, etc.

Internal Audit concluded that some fees were billed at the previously authorized amount, some were billed under the wrong category, and for others, we were unable to determine why fees were not charged as authorized by the Mayor and City Council. We did, however, observe a testing document in which Development Services Department staff worked internally (within their department) to determine if fees were implemented correctly. In instances where a fee is managed by a department other than the Development Services Department, coordination is required between City departments. In reference to backflow inspections and reinspections, Internal Audit saw no evidence of the Water Department's participation. Additionally, Water Department staff stated they did not reconcile activity nor monitor the fee, which is captured within software managed by the Development Services Department.

Acreages Used in Fee Computations – As discussed in the Audit Results section of this report, we identified instances where the City charged correct rates for Drainage Study Review (stormwater) and TPW Grading Permits. However, total acreages used in computations were inconsistently applied (i.e., total acreage was sometimes rounded up and sometimes rounded down).

Recommendation 1A: *The Development Services Department Director should ensure that fees specific to the Development Services Department are billed as authorized by City Ordinance/Mayor and City Council.*

Auditee's Response: Development Services concurs with the recommendation. In the areas outlined, Development Services Department (DSD) Accela support staff is conducting a comparison of the current fees in Accela with the latest adopted ordinance, City Council action, or State statute that authorizes City Department's to collect such fees.

Target Implementation Date: January 31, 2026

Responsibility: Clinton Spruill, III, Senior Business Process Analyst

Applicable Department Head: D. J. Harrell, Development Services Director

Applicable Assistant City Manager: Jesica McEachern

Recommendation 1B: *The Development Services Department Director, in cooperation with applicable Department Heads, should ensure that fees (for business processes owned by departments other than Development Services) are entered into Accela for subsequent billing, in amounts authorized by the Mayor and City Council.*

Auditee's Response: Development Services concurs with the recommendation. In the area where these fees are not outlined in 1A, DSD Accela support staff will seek input from appropriate contacts in other departments that utilize Accela to ensure that their fees are reflected correctly and the documents are referenced authorizing such fees are clearly stated within the Accela Fee table.

Target Implementation Date: January 31, 2026

Responsibility: Clinton Spruill, III, Senior Business Process Analyst

Applicable Department Head: D. J. Harrell, Development Services Director

Applicable Assistant City Manager: Jesica McEachern

Recommendation 1C: *The Development Services Department Director, in cooperation with applicable Department Heads, should develop written procedures to help ensure fees (captured within Accela) are charged as authorized by the Mayor and City Council, and that proper oversight is required (e.g., creation of fee schedules and proper monitoring to help prevent inconsistent fee amounts being billed).*

Auditee's Response: Development Services concurs with the recommendation. In conjunction [with] 1A and 1B, staff will update existing SOP regarding the creation, update, and discontinuance of fees reflected in Accela.

Target Implementation Date: January 31, 2026

Responsibility: Clinton Spruill, III, Senior Business Process Analyst

Applicable Department Head: D. J. Harrell, Development Services Director

Applicable Assistant City Manager: Jesica McEachern

Recommendation 1D: *The Development Services Director, in cooperation with other applicable Department Heads and the City Attorney's Office, should determine whether acreage used in fee computations should be based on actual acreage or whether the acreage should be rounded up or down.*

Auditee's Response: Development Services concurs with the recommendation. Acreage fields are currently set to accept the number including decimal figures to the nearest penny. Additionally, staff will ensure that all fee code calculation bases are set to nearest two decimal places and fee rounding selections for the items are set to "N."

Round Fee Item: ☐ Y ☒ N
☐ Round Up
☐ Round Down
☐ Round to Nearest

Target Implementation Date: January 31, 2026

Responsibility: Clinton Spruill, III, Senior Business Process Analyst

Applicable Department Head: D. J. Harrell, Development Services Director

Applicable Assistant City Manager: Jesica McEachern

Acknowledgements

The Department of Internal Audit would like to thank all City departments for their cooperation and assistance during this audit.

Exhibit II – Walk/Run Route Map with Possible Impacted Sites

Park and Recreation				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Walk-Run Impact Fee	\$75 per impacted site	\$0.00	New Fee	The new fee is the result of a benchmark study and aims for more equitable fee structure; Change fees is related to changes to paid reservation dates/times

Source: Ordinance 27191-09-2024



Source: Walk/run organizer's social media site