



City of Denton

City Hall
215 E. McKinney Street
Denton, Texas
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AGENDA INFORMATION SHEET

DEPARTMENT: Solid Waste & Recycling Department

CM/ DCM/ ACM: Mario Canizares

DATE: November 13, 2017

SUBJECT

Receive a report, hold a discussion, and give staff direction regarding a review of the Solid Waste Department's procedures and internal controls by Weaver & Tidwell, LLP.

BACKGROUND

Staff recently executed a professional services agreement with Weaver & Tidwell, LLP to conduct a risk assessment of the Solid Waste Department's operations, administration, and critical processes. The firm's evaluation focused on department functions related to landfill commodity sales, scale house operations, project management, procurement, and labor management.

Weaver & Tidwell, LLP is a professional firm that specializes in assurance, tax, and advisory services. Weaver's primary responsibility in this engagement was to evaluate Solid Waste's procedures and internal controls to ensure adequate safeguards are in place to deal with the risks inherent to the department's operations. Further objectives included reviewing compliance with the City of Denton's policies and the efficient use of the organization's resources.

During the engagement, Weaver personnel spent several days onsite conducting interviews with key members of the Solid Waste staff, observing critical processes, and evaluating the effectiveness of internal controls. The evaluation included reviews of existing policies, documented procedures, organizational structure, and separation of duties.

The results of Weaver's evaluation include an overview of the department's existing internal controls and recommendations to reduce the department's exposure to risk. The purpose of this presentation is to brief the Public Utilities Board on Weaver's findings and recommendations.

STRATEGIC PLAN RELATIONSHIP

The City of Denton's Strategic Plan is an action-oriented road map that will help the City achieve its vision. The foundation for the plan is the five long-term Key Focus Areas (KFA): Organizational Excellence; Public Infrastructure; Economic Development; Safe, Livable, and Family-Friendly Community; and Sustainability and Environmental Stewardship. While individual items may support multiple KFAs, this specific City Council agenda item contributes most directly to the following KFA and goal:

Related Key Focus Area: Organizational Excellence

Related Goal:

1.1 Manage financial resources in a responsible manner

EXHIBITS

1. Agenda Information Sheet
2. Weaver Presentation
3. Management Response

Respectfully submitted:
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Director of Solid Waste