



# Audit Committee Meeting Agenda

Thursday, September 28, 2023

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**CITY HALL - SONORAN ROOM | 11465 W. CIVIC CENTER DR. | AVONDALE, 85323**

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## **REGULAR MEETING**

**3:30 PM**

*Physical Access to the conference room will be available 30 minutes prior to the meeting.*

### **CALL TO ORDER**

#### **1. Roll Call**

#### **2. Introductions**

#### **3. Approval of Audit Committee Minutes**

The Audit Committee will consider approval of the May 25, 2023 minutes. The Audit Committee will take appropriate action.

#### **4. Audit Status Report and Report Discussion**

The City Auditor will present an overview of completed projects. A status report will be presented for all projects currently in progress. This item is for discussion only. No action is required at this time.

#### **5. Risk Presentation**

Mr. McGee, Audit Committee Vice Chair, will provide a presentation on risk, how risk influences the internal audit function, and why internal audit performs risk assessments. This item is for discussion only. No action is required at this time.

#### **6. Audit Foundation/Sustainability Focus**

The City Auditor will present a proposal to change priorities to focus on foundational documents and internal processes to create long term sustainability of the Office of the City Auditor. The Audit Committee will take appropriate action.

#### **7. City Auditor Website**

The City Auditor will present a draft of the public facing Office of the City Auditor website. This item is for discussion only. No action is required at this time.

## 8. Peer Review Lessons

The City Auditor will follow-up with the Audit Committee on a recently completed peer review and the lessons learned from this experience. This item is for discussion only.

## 9. Calendar

The Audit Committee will decide if there are any specific items they would like included on the next agenda.

The Next scheduled Audit Committee meeting is Wednesday, **December 6, 2023 @ 12:00pm – 1:30pm.**

## 10. Adjournment

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Members will attend by telephone conference call. Individuals with special accessibility needs, including sight or hearing impaired, large print, or interpreter, should contact the City Clerk at 623-333-1200 or TDD 623-333-0010 at least two business days prior to the meeting.

Los miembros asistirán vía teleconferencia. Personas con necesidades especiales de accesibilidad, incluyendo personas con impedimentos de vista u oído, o con necesidad de impresión grande o intérprete, deben comunicarse con la Secretaria de la Ciudad at 623-333-1200 o TDD 623-333-0010 cuando menos dos días hábiles antes de la junta del Concejo.

**MINUTES OF THE AVONDALE CITY COUNCIL**  
CITY OF AVONDALE, ARIZONA  
SONORAN CONFERENCE ROOM  
May 25, 2023

A **Regular Meeting** of the Audit Committee of the City of Avondale, Arizona was convened at 11465 West Civic Center Drive in open and public session at 3:30 pm.

**Members Present:** Chair Max White; Vice Chair Michael McGee; Committee Members Curtis Nielson, Norma Pacheco, Gloria Solorio; and non-voting Committee Members Ron Corbin and Renee Weatherless.

**Members Absent:** None.

**Other Municipal Officials Present:** Nicholle Harris, City Attorney, Citlaly Salas, City Clerk Specialist, Barbara Coppage, City Auditor

**Audience:** No members of the public were present.

**1. ROLL CALL BY THE CITY CLERK**

**2. INTRODUCTIONS**

No introductions were made.

**3. APPROVAL OF AUDIT COMMITTEE MINUTES**

Committee Member Curtis Nielson moved to approve the Audit Committee Minutes of the inaugural meeting of February 15, 2023. Committee Member Gloria Solorio seconded the motion.

Upon vote, the motion carried unanimously 5 to 0.

Committee Member Curtis Nielson	Aye
Committee Member Norma Pacheco	Aye
Committee Member Gloria Solorio	Aye
Vice Chair Michael McGee	Aye
Chair Max White	Aye

**4. Annual Consolidated Financial Report**

The external auditors, Heinfeld Meech, presented the results of the Annual Consolidated Financial Report and the Single Audit report and kickoff of the new audit year.

Brittney Williams, Engagement Partner, and Jared J. Young, Audit Manager with Heinfeld Meech, gave the report.

Ms. Williams reviewed the standards that are applicable to the audit. Ms. Williams discussed the Auditor's Report for Fiscal Year 2022, which resulted in a clean opinion, with the financial statements deemed materially correct.

Audit-related reports issued during the year include:

- Audit communication to those charged with governance: Sent 3/29/2023
- Annual Comprehensive Financial Report: Issued 3/29/23
- HURF Report: Issued 3/29/23
- Single Audit Reporting Package: Issued 3/29/23
- Annual Expenditure Limitation Report: Issued 3/30/23
- Bi-Annual Impact Fees AUP Report: Due in Fiscal Year 2023
- City Court Minimum Accounting Standards (MAS) Report: Due next year

A clean opinion was provided for the financial statements. There was one significant deficiency, however, no material weakness and no noncompliance. There were no findings identified for federal awards or major federal programs tested. Factors affecting the fiscal 2023 audit include that there continue to be federal funds coming to the City via the Coronavirus Response and Relief Supplemental Appropriations Action of 2021 (CRRSAA) Act, American Rescue Act and IJA. This funding will be applicable towards transportation, environment, climate control and technology. The GASB 96 pronouncement will be effective for the Fiscal Year 2023 audit, which will be applicable toward software leases. An overview of the upcoming Fiscal Year 2023 annual audit timeline was provided.

## **5. Audit Status Report and Report Discussion**

The City Auditor presented an overview of completed projects. A status report was presented for all projects currently in progress. This item was for discussion only. No action was required.

The closed projects discussed included:

- Parks revenue collection and reporting,
- Fire Station 175, and
- Status of Audit Recommendations,
- Aquatic Center audit is complete; however, it has not been officially closed out.
- Investigation audit work is complete. The report is in draft form.
- Vendor Master File audit has not yet commenced and will carry over to the new audit plan.

Other projects include:

- Management and employee training on risk and controls: Two of the three items have been completed
- Audit software identification and implementation: Represents significant time commitment
- Website development: Identified as a first priority
- Certification preparation

(Committee Member Nielsen left the meeting at 4:24 p.m.)

Ms. Coppage reviewed the findings and recommendations for the Parks cash handling and revenue collection audit, and the Fire Station 175 audit.

Chair White noted that for the Fire Station 175 project, all project management [document management] is housed outside the City, even though the City has its own project management system. Ms. Coppage clarified that the City is looking into a system to house project documents within the City.

Vice Chair McGee addressed audits of construction projects and asked whether subcontractor work is performed on a lump sum basis and whether there are opportunities to look for cost compliance. Ms. Coppage discussed that this would be a CMAR. Vice Chair McGee clarified that some contractors may use subcontractors to complete the work. Ms. Coppage stated that she was unable to speak to this issue at this time, however, she would follow up on this. Chair White commented that one of the benefits of having a CMAR is the guaranteed maximum. This is especially relevant in the wake of COVID and inflationary factors. Ms. Coppage stated that multiple cities are considering the increased cost of materials. Oftentimes, in order to meet the GMP, contractors elevate the cost. At times, this may actually result in higher costs to the City than necessary.

Ms. Coppage addressed the status of the 58 prior year audit recommendations, noting that if an audit applies to three different departments, it is listed three separate times, in order that each can be tracked individually. A total of 41 have been implemented, with 6 outstanding for less than 12 months and 11 outstanding for longer than 12 months.

## **6. Citywide Risk Assessment Process**

The City Auditor provided a presentation on the Citywide Risk Assessment. This item was for discussion only. No action was required at this time.

Department programs is a large category within the risk assessment process. Training has been provided to the management team to educate management leaders on the mitigation and identification risks within their departments.

## **7. Approval of the FY23/24 Audit Plan**

The City Auditor presented a list of audits to be included in the Annual Audit Plan.

Ms. Coppage provided an overview of identified audits:

- Vendor Master File
- Munis
- Telestaff validation
- Pension calculation and contribution
- Document retention

Committee Member Nielsen asked whether pension documentation is organized via paper or electronic files. Ms. Coppage stated that based upon experience, this is likely tracked via a combination of both methods. The audit will focus on the calculation and

not the documentation that supports the eligibility. Mr. Corbin suggested that the audit also include verification on correct inception dates of contributions. For example, firefighters do not always begin to contribute until after completion of the academy. This may result in some inadvertent failures to commence contributions.

Chair White commented that document retention requirements may vary by department based on Arizona Revised Code. Mr. Corbin stated that the City Clerk has laid out the requirements. She meets regularly with departments to ensure compliance.

In response to a Committee Member question, Mr. Coppage stated that she is working with the Finance and Budget on the procurement of audit software.

In response to a question from Committee Member Nielsen, Ms. Coppage stated that Integrity Line audit applies to overall administration of the program.

Committee Member Norma Pacheco made a motion to approve the proposed Annual Audit Plan for fiscal year 2023; Vice Chair Michael McGee second the motion.

Vice Chair McGee asked about the approach for special request audits. Ms. Coppage stated that she has yet to experience this situation, however, perhaps it would be possible for her to contact the chair with any interim requests and present to the full Committee at its next meeting. Chair White stated that Committee processes would be added as discussion item for August.

Upon vote, the motion carried unanimously 5 to 0.

Committee Member Curtis Nielson	Aye
Committee Member Norma Pacheco	Aye
Committee Member Gloria Solorio	Aye
Vice Chair Michael McGee	Aye
Chair Max White	Aye

## 8. Calendar

The Audit Committee decided if there are any specific items they would like included on the next agenda.

Items identified for an upcoming meeting include:

- Process for addressing special request audits
- Alternative reporting styles and data capturing
- Review of audit items scheduled at greater than 12 months

The next scheduled Audit Committee meeting is Thursday, August 10, 2023 at from 2:00 to 3:30 p.m.

## 9. ADJOURNMENT

There being no further business before the Committee, Committee Member Solorio moved to adjourn the Meeting; Committee Member Norma Pacheco seconded the motion.

Upon vote, the motion was carried unanimously 5 to 0.

Committee Member Curtis Nielson	Aye
Committee Member Norma Pacheco	Aye
Committee Member Gloria Solorio	Aye
Vice Chair Michael McGee	Aye
Chair Max White	Aye

Meeting adjourned at 4:51pm.

## **AQUATIC CENTER AUDIT**

Date: May 31, 2023 | Project Number: 1202304

### **AUDIT REPORT SUMMARY**

#### **PURPOSE OF THIS AUDIT**

The purpose of this audit was to determine compliance with contract and payment terms relating to the Aquatic Center. The audit also determined where the City could save money or strengthen internal processes when compared to best practices. The Office of the City Auditor procured the services of REDW, an external auditing firm, to perform this audit. REDW's audit report is attached.

#### **WHY THIS AUDIT IS IMPORTANT**

The project has a budget of approximately \$30 million.

#### **SUMMARY OF RECOMMENDATIONS**

1. Develop and implement criteria for prioritizing capital improvement projects (CIP) with guidance from City Council.
2. Continue to develop contract monitoring processes to be included in the CIP Guide.
3. Implement a Standard Operating Procedure for reviewing capital project payments.



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# City of Avondale

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*Aquatics Center  
Internal Audit  
March 2023*

**redw**  
Advisors & CPAs

# **City of Avondale Internal Audit Aquatic Center**

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# **City of Avondale Internal Audit Aquatic Center Report**

## **Introduction**

We performed the internal audit services described below to assist the City of Avondale in evaluating processes related to the construction and project administration of the Aquatic Center. Our services were conducted in accordance with the Consulting Standards issued by the American Institute of Certified Public Accountants, relevant portions of the Generally Accepted Government Auditing Standards and the terms of our contract for internal audit services. Since our procedures were applied to samples of processes, it is possible that significant issues related to the areas tested may not have been identified. Although we have included management's responses in our report, we do not take responsibility for the sufficiency of these responses or the effective implementation of any corrective action.

## **Purpose and Objectives**

The City of Avondale's Aquatic Center project broke ground in June 2022 and was projected to be completed by summer of 2023 but has been delayed until spring of 2024. The project had a total budget of approximately \$32.5 million for design, construction, technology, equipment, and land acquisition, for which \$14 million was funded by revenue bond indenture agreements which required voter authorization.

Our internal audit focused on determining compliance with contract and payment terms, identifying potential cost recovery process gaps, improvement to internal controls, and ensuring project monitoring steps were in place and aligned with best practices.

In addition, since this internal audit was performed concurrently with the internal audit over the Fire Station 175 project, we compared processes performed within the two projects to identify areas where process differences may increase risks to overall project success and compliance.

# Observations, Recommendations and Management Responses

As a result of our testing, REDW identified the following observations:

## 1) *CIP Project Prioritization*

To ensure large projects are properly prioritized based on public needs and available resources, it is helpful to have criteria in place for how projects will be prioritized on the 5-year Capital Improvement Plan (CIP). This is especially important when there are often limited resources and multiple stakeholders who have competing priorities. While City Council has the ultimate authority and approval to determine which projects will be completed, our testing determined defined prioritization criteria was not utilized for Aquatics Center and Fire Station 175 and nor were these projects originally on the CIP plan to help ensure they could be properly planned for and completed. Further analysis determined the City has made progress toward defining prioritization criteria however, as of our testing, this remained in process and not yet established for use.

**Potential Risk Level – *Moderate*:** The absence of defined CIP criteria increases the risk that projects may not be prioritized in accordance with associated spending timelines (i.e. bonds vs general funds) and/or could result in increased project costs. Since the CIP Division is currently working to develop objective prioritization tools, we have assessed this risk at moderate.

**Recommendation:** Recognizing there will always be an element of subjectivity when evaluating projects to add to the CIP Plan, the CIP Division should continue to develop and implement prioritization criteria. Criteria categories that could be included are:

- Long-term planning needs of Avondale
- Funding source timelines
- Health and safety needs of the community
- Infrastructure needs
- Compliance with laws, rules and regulations
- Impact on operational budget
- Quality of life needs of the community
- Timing and location
- Equity and sustainability practices

Once the criteria has been developed, the CIP Division should collaborate with City Council to ensure they are aware of what methods are utilized by City staff to prioritize projects and determine if further considerations need to be incorporated into the criteria. Project scoring should be documented and maintained for each project to ensure it can be referenced in the event project prioritization needs to be reviewed or reconsidered.

**Management's Response:** Management concurs with the observation. A prioritization committee, headed by the City Projects Administrator, developed and implemented a prioritization tool which was used for the first time during the Fiscal Year 2023 budget. While the prioritization tool helped to provide more standardized scoring and prioritization to the CIP projects, additional opportunities for improvement were found to continue to enhance and build this process. The tool will continue to be reviewed and revised annually to ensure it provides an effective mechanism for scoring projects.

## **2) Contract Monitoring**

Contract monitoring during all phases of a construction project is an integral part of ensuring compliance with contract terms and agreements. In the event of a potential breach of contract arises in a construction project, the City of Avondale Project Manager and/or Engineer is responsible for determining the cause of the breach and working with the contractor, and City Legal where applicable, to either rectify the issue or initiate cost recovery measures.

Our analysis of current processes determined that while contract monitoring processes appeared to be occurring informally throughout the Aquatic Center project, there were no documented contract monitoring processes in place to ensure Project Managers and/or Engineers were periodically reviewing contract clauses to actual work performed at various project phases (i.e. planning, halfway through, and completion) to ensure potential or actual breaches had not occurred. In addition, there was not a clear process in place for when City Legal should be involved to ensure Project Managers are receiving the appropriate level of guidance when a potential contract breach has occurred.

Lastly, our testing determined one instance where the contract terms did not align with actual processes performed. Per the contract, a master updated schedule was to be submitted along with the payment request to the City on a monthly basis by the contractor however, this schedule was instead maintained within the third-party management portal and not submitted monthly.

**Potential Risk – Moderate:** An absence of documented processes over contract monitoring increases the risk that reviews may not occur and potential or actual breaches may not be caught. Since it does appear processes are in place, just not documented, we have reduced the risk to moderate.

**Recommendation:** The City Projects Administrator, in collaboration with Engineering Services, should continue to develop the CIP Guide to address the absence of documented contract monitoring processes identified both within this internal audit as well as within the Fire Station 175 internal audit report (see Observation #1 Standard Operation Procedures for additional details). Contract monitoring guidance should include:

- Roles and responsibilities of the various city staff involved;
- When monitoring is required;
- How monitoring processes will be documented to demonstrate performance;
- Process to be followed when potential or actual contract breach has occurred. This step should also include when to involve the Department Director, the City Attorney, or other applicable parties;

- A requirement that instances of negligence, non-compliance, etc. with a contractor be communicated to the Procurement Department and documented in the vendor file to ensure they can be included in future project considerations; and
- Lastly, when a contract is established, the City should ensure that processes are aligned with contract requirements or document why a specific clause may be handled differently.

**Management’s Response:** Management concurs with the observation. The City Projects Administrator has worked with the Engineering and Public Works Departments to develop a Project Managers Manual (colloquially referred to as the “blueprint”). The document is currently in peer review and will continue to be enhanced as needed. Target date for completion is June 30, 2023.

### **3) Application for Payment Reviews**

In order for a contractor to be paid for design/construction services performed, an Application for Payment is submitted to the Project Manager for review and approval. The Project Manager is responsible for ensuring expenses are aligned with contractual agreements and resolving any differences prior to approving for payment. Our testing determined there were differences between the review and approval process of Applications for Payment between Fire Station 175 and the Aquatics Center. Many of the differences were as a result of Project Manager preference and the complexity of the project but involved things such as a difference in supporting documentation required to be submitted to support subcontractor expenses, the presentation of line-items, as well as the form and format of the continuation sheets which provide the detail that supports the pay application amount(s). Further analysis determined there was no documented process over the Application for Payment reviews to ensure minimum standards, expectations, and required documentation to be obtained when performing reviews to ensure it was done consistently.

While each process followed applicable City Accounts Payable processes, we did determine the differences in the review process could result in certain line items, such as subcontractor payments, not receiving the same level of detailed review to ensure cost allowability in compliance with the contracts.

**Potential Risk – Moderate:** If payment review processes are not documented, inconsistencies in the reviews may occur. Since it does appear that reviews were performed, we have reduced the risk to moderate.

**Recommendation:** The City Projects Administrator, in collaboration with Engineering Services, should implement an SOP over Application for Payment reviews. The SOP should include the following:

- Expectations when performing reviews;
- Required documentation to be submitted to support line item expenses;
- Common red flags to look out for when performing invoice reviews;

- Minimum requirements expected of Project Managers when performing reviews; and,
- Additional reviews or inquiry requirements based off the size and complexity of the project and/or issues that may have arisen with the contractor during construction to ensure potential risks in billing are properly reviewed and addressed.

**Management’s Response:** Management concurs with the observation. The City Projects Administrator has worked with the Engineering and Public Works Departments to develop a Project Managers Manual (colloquially referred to as the “blueprint”). The document is currently in peer review and will continue to be enhanced as needed. Target date for completion is June 30, 2023.

## **Additional Related Observations – Fire Station 175**

During the internal audit over Fire Station 175, the following moderate risk observations were identified during testing and included in the Fire Station 175 internal audit report. While they were included within that report, they are also applicable to the Aquatic Center internal audit therefore, we have provided a summarized version below. For the full detail and management responses, please reference the Fire Station 175 internal audit report:

### **1) *Standard Operating Procedures***

Our testing determined that while there were SOPs in place over the preparation of project charters as well as close out procedures during the design and construction phases, they were in draft form and had not been implemented for use. In addition, the draft SOPs did not address other key areas of project administration and management including the application for payment reviews and approval process, contract monitoring, and cost recovery procedures. The draft SOPs should be reviewed and distributed for use by Engineering Services as soon as practicable. Additional SOPs mentioned above should be drafted as well as other ideas deemed necessary.

### **2) *Standardized Filing Practices***

Our testing determined there was no file inventory/file plan in place over how project documentation should be organized on the City network to ensure consistency across all construction projects and compliance with Arizona Revised Statutes Title 39 – Public Records and the *City of Avondale Records and Information Management Program Manual*. An SOP should be implemented over record retention processes when handling construction project records. The SOP should reference the requirements of the *Records and Information Program Management Manual* and detail how project managers are expected to retain and dispose of construction records in accordance with City policies.

## Scope and Procedures Performed

**In order to gain an understanding of the controls and processes, we interviewed the following personnel:**

- James Milanese, City Projects Administrator
- Rob Baer, Budget Manager
- Renee Weatherless, Finance Director

**In order to gain an understanding of the processes and controls in place we read relevant portions of:**

- Arizona State Procurement Manual (released August 30, 2017)
- Arizona Revised Statutes – Title 34 – Public Buildings and Improvements
- City of Avondale Budget Books for fiscal years 2021 and 2022
- City of Avondale Administrative Policy 23 – Procurement Policy
- City of Avondale Code of Ordinances Chapter 25 – Procurement Code
- Aquatics Center Specifications Manual
- Contractual Documents
- Various draft Capital Improvement Plan standards of procedure:
  - CIP Planning Guide and Charter Example
  - Construction Guide
  - Close Out Guide
  - Contract Close Out Form

### ***We performed the following testwork:***

***Contract Monitoring:*** We obtained project monitoring and site visit documentation and gained access to the third-party project management portal. We evaluated the information received to ensure contract monitoring processes were performed during the construction of the Aquatics Center project. In addition, we evaluated controls in place over contract compliance reviews to ensure they were effective at identifying potential or actual breaches of contract or instances of non-compliance.

***Application for Payment Procedures:*** We evaluated the process for reviewing and approving applications for payment received from contractors to determine if payment reviews aligned with sound internal controls and best practices. In addition, we evaluated if reviews were robust enough to flag erroneous or unallowable expenditures.

**Cost Recovery Procedures:** We inquired about the internal controls in place during each phase of the construction project to monitor for cost recovery opportunities and determined if they were aligned with best practices. We considered contract development and clauses included, how the city monitors for potential cost recovery as the project progresses, and cost recovery procedures during the project close-out phase.

**Capital Improvement Planning:** We obtained draft standards of procedure over the Capital Improvement Plan and evaluated if processes were sufficiently documented to show how processed should be performed, what documentation is to be maintain throughout the life cycle of the project, and how files are to be organized and retained for each project.

\* \* \* \* \*

This report is intended for the information and use of the City of Avondale, the audit committee, members of the City of Avondale City Council and others within the organization.

We discussed and resolved other minor observations with management and received excellent cooperation and assistance from personnel of the City of Avondale previously mentioned in this report during the course of our interviews and testing. We sincerely appreciate the courtesy extended to our personnel.

*REDW* LLC

Phoenix, Arizona  
May 22, 2023

## APPENDIX A – SUMMARY RECOMMENDATIONS AND MANAGEMENT RESPONSES

#	RECOMMENDATION	DEPARTMENT RESPONSE / ACTION PLAN	TARGET DATE
1	<p>Recognizing there will always be an element of subjectivity when evaluating projects to add to the CIP Plan, the CIP Division should continue to develop and implement prioritization criteria. Criteria categories that could be included are identified in the REDW report. Once the criteria is developed, the CIP Division should collaborate with City Council to ensure they are aware of what methods are utilized by City staff to prioritize projects and determine if further considerations need to be incorporated into the criteria. Project scoring should be documented and maintained for each project to ensure it can be referenced in the event project prioritization needs to be reviewed or reconsidered.</p>	<p>Management concurs with the observation. A prioritization committee, headed by the City Projects Administrator, developed and implemented a prioritization tool which was used for the first time during the Fiscal Year 2023 budget. While the prioritization tool helped to provide more standardized scoring and prioritization to the CIP projects, additional opportunities for improvement were found to continue to enhance and build this process. The tool will continue to be reviewed and revised annually to ensure it provides an effective mechanism for scoring projects.</p>	Complete
2	<p>The City Projects Administrator, in collaboration with Engineering Services, should continue to develop the CIP Guide to address the absence of documented contract monitoring processes identified both within this internal audit as well as within the Fire Station 175 internal audit report. Items to be included are in the REDW report. Lastly, when a contract is established, the City should ensure that processes are aligned with contract requirements or document why a specific clause may be handled differently.</p>	<p>The City Projects Administrator has worked with the Engineering and Public Works Departments to develop a Project Managers Manual (colloquially referred to as the 'blueprint'). The document is currently in peer review and will continue to be enhanced as needed.</p>	06/30/23
3	<p>The City Projects Administrator, in collaboration with Engineering Services, should implement an SOP over Application for Payment reviews. The SOP should include the following:</p> <ul style="list-style-type: none"> <li>• Expectations when performing reviews;</li> <li>• Required documentation to be submitted to support line item expenses;</li> <li>• Common red flags to look out for when performing invoice reviews;</li> <li>• Minimum requirements expected of Project Managers when performing reviews; and,</li> <li>• Additional reviews or inquiry requirements based off the size and complexity of the project and/or issues that may have arisen with the contractor during construction to ensure potential risks in billing are properly reviewed and addressed.</li> </ul>	<p>The City Projects Administrator has worked with the Engineering and Public Works Departments to develop a Project Managers Manual (colloquially referred to as the 'blueprint'). The document is currently in peer review and will continue to be enhanced as needed.</p>	06/30/23