

**BEACHWOOD CITY COUNCIL
AUDIT COMMITTEE MEETING AGENDA
MONDAY, SEPTEMBER 30, 2024, 6:00 PM
at BEACHWOOD CITY HALL, CONFERENCE ROOM A,
25325 Fairmount Boulevard, Beachwood, Ohio 44122**

June E. Taylor
Ali B. Stern
Moe Safenovitz

Agenda Items

1. Mayor's Report
2. Discussion regarding 2023 Audit Report
3. Discussion regarding 2024 Audit Plan
4. Any other matters coming before the Audit Committee

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THE CITY OF BEACHWOOD, OHIO

ANNUAL AUDIT REPORT

For the Year Ended December 31, 2023



Department of Audit

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INTRODUCTION

City of Beachwood
25325 Fairmount Blvd.
Beachwood, Ohio 44122

To the Mayor and the Members of City Council:

Presented herein is the report of the Audit Department for the period January 1, 2023, to December 31, 2023. The report includes summaries of audits. If you have any questions, please call me.

Sincerely,

Harvey S. Rose
Audit Director

August 9, 2024

EXTERNAL AUDIT FOLLOW-UP

BACKGROUND INFORMATION:

The Finance Department of the City of Beachwood prepared an Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2022. The ACFR represented the official report of the City of Beachwood's operations and financial position for the year ended December 31, 2022. The Auditor of State conducted a Regular Audit of the City of Beachwood for year ended December 31, 2022. The Audit Report provides reports required by Governmental Audit Standards and includes any material weaknesses in the internal control structure.

PURPOSE:

After a review of the Audit Report and initiation of any needed corrective action by appropriate members of management, the Department of Audit should ensure that appropriate follow-up and corrective action have been taken.

SCOPE:

A review was performed to determine if appropriate follow-up and corrective action were taken as a result of the findings and recommendations of the Regular Audit for the year ended December 31, 2022.

RESULTS:

Charles E. Harris & Associates, Inc. expressed an unqualified opinion on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Beachwood as of December 31, 2022. In their opinion, the financial statements presented fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Beachwood, as of December 31, 2022, and the respective changes in financial position thereof and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America. The Report on Compliance and on Internal Control Required by Government Auditing Standards prepared by the Auditor of State disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards and no material weaknesses were noted involving the internal control over financial reporting and its operation.

FIRE DEPARTMENT EMS REVENUE

BACKGROUND INFORMATION:

The City of Beachwood contracted with Great Lakes Billings Associates, Inc. (Great Lakes) to utilize its computer system and billing programs to bill individual patients and/or other responsible parties for the EMS and ambulance services provided to patients based upon information supplied by the City of Beachwood Fire Department. Total Gross collections were deposited directly into the City of Beachwood bank account. Great Lakes invoiced the City on a monthly basis a commission in the amount of seven percent (7%) of the total gross collections procured by Great Lakes on behalf of the City.

PURPOSE:

The purpose of this audit is to evaluate the internal control system concerning the EMS Fees revenue cycle.

SCOPE:

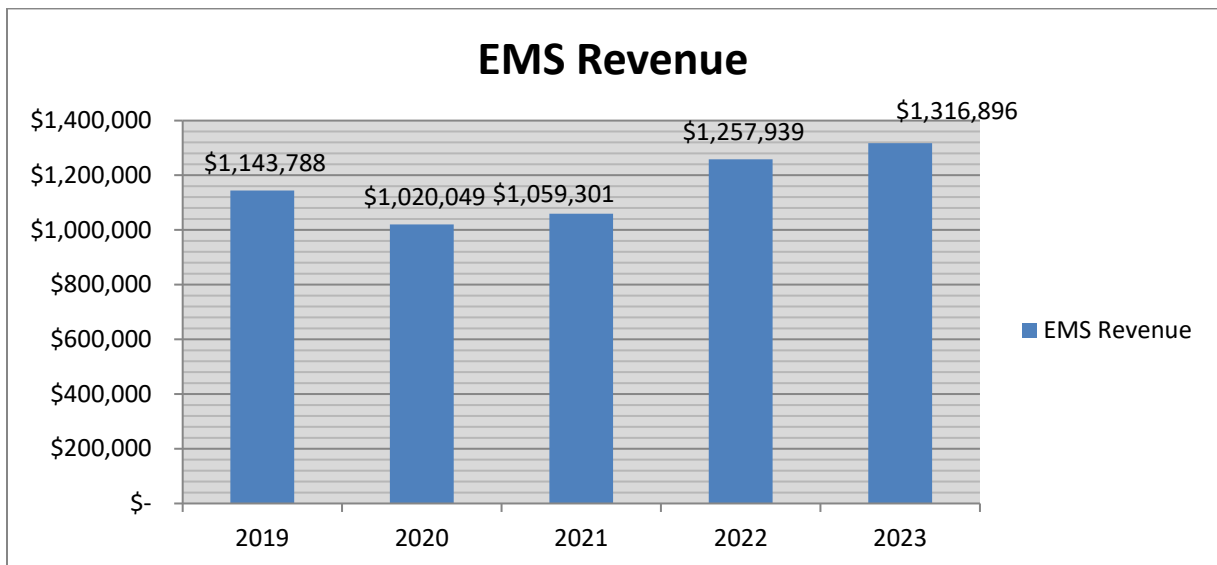
The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the EMS Fees revenue cycle.

Reviewed the reliability and integrity of financial and operating information of the EMS Fees revenue cycle and the means used to identify, measure, classify, and report such information.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the EMS Fees revenue cycle which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

The City of Beachwood Fire Department submitted monthly EMS run information to Great Lakes on a timely basis. The Cumulative Transaction Report by Incident Number prepared by Great Lakes which details charges and payments received were reconciled monthly and agreed to the Fire Department EMS Runs by a Fire Department clerk in a timely manner. Total collections on invoices agreed to bank deposits.



EMPLOYEE TERMINATION PAYMENTS

BACKGROUND INFORMATION:

Upon voluntary or involuntary termination of employment the Finance Director is authorized to convert all unused vacation hours credited to the terminated employee into a cash payment equal to the employee's total rate at the date of termination, multiplied by the verified unused vacation hours retained by the employee as of the date of termination. Employees terminating employment prior to the final pay period of the year shall have their final payment of wages adjusted to compensate the City for any hours posted but not earned. The Finance Department prepares an Employee Exit Checklist to document the amount of termination pay.

PURPOSE:

The purpose of this audit is to review the internal control over termination payments.

SCOPE:

Identified selected terminations from payroll sources.

Reviewed the Employee Exit Checklist Form for accuracy, completeness, and proper approvals.

Agreed balances on Checklist to payroll system totals.

Traced to timely termination of payments.

RESULTS:

Termination payments are being processed accurately and timely. No exceptions noted.

CONSUMABLE MATERIALS AND SUPPLIES INVENTORY

BACKGROUND INFORMATION:

The City of Beachwood conducted a year-end physical inventory of consumable materials and supplies. The physical inventory was a valuation process performed by counting all items identified to be counted and identifying their associated costs.

PURPOSE:

The purpose of this audit is to evaluate the internal control system concerning the 2023 Year End Consumable Materials and Supplies Inventory.

SCOPE:

Reviewed the written inventory instructions for adequacy and clarity.

Inspected the premises to determine that inventories appear to be adequately safeguarded against access by unauthorized persons and protected against deterioration.

Accounted for numerical sequence of count sheets to determine whether all count sheets have been summarized.

Randomly tested count.

Tested mathematical accuracy of the priced inventory listings.

Traced inventory totals from detailed priced inventory listing to the totals of the summary control sheet.

RESULTS:

The City of Beachwood 2023 year-end consumable materials and supplies inventory was taken at year-end. No exceptions noted.

MUNICIPAL INCOME TAX RECEIPTS

BACKGROUND INFORMATION:

The City of Beachwood imposes a two percent (2.0%) income tax per annum upon all salaries, wages, commissions and other compensation earned by residents of the City and by nonresidents of the City for work done or services performed and rendered within the City of Beachwood. The City of Beachwood uses the Regional Income Tax Agency to collect income taxes on the City's behalf.

PURPOSE:

The purpose of this audit is to evaluate the internal control system concerning the Municipal Income Tax revenue cycle.

SCOPE:

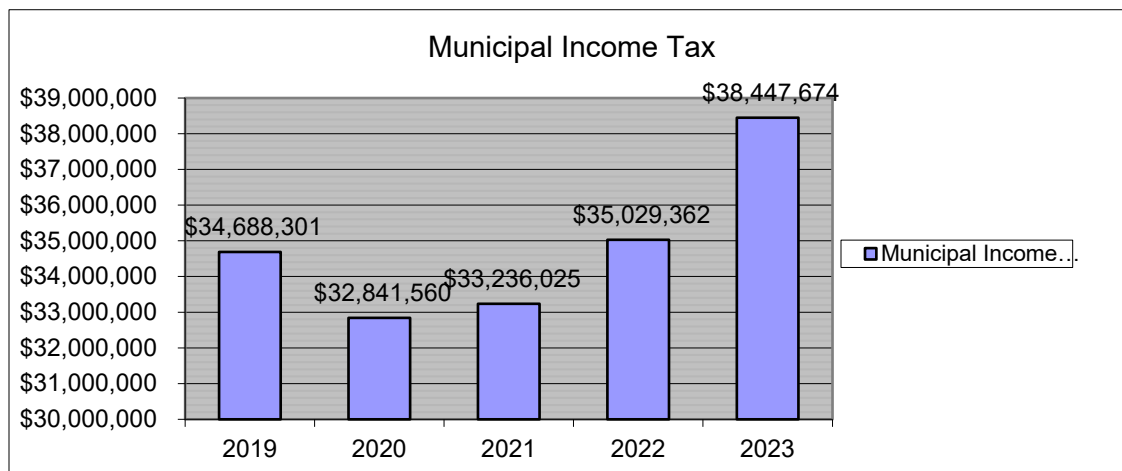
The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the Municipal Tax revenue cycle.

Reviewed the reliability and integrity of financial and operating information of the Municipal Tax revenue cycle and the means used to identify, measure, classify, and report such information.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the Municipal Tax revenue cycle which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

Municipal Tax Revenues are received from R.I.T.A. in a timely manner. Municipal Tax Revenues are recorded in books accurately and completely. No exceptions noted.

**NONPAYROLL CASH DISBURSEMENTS****BACKGROUND INFORMATION:**

The City of Beachwood uses a single purchasing and disbursement system for all nonpayroll cash disbursements

PURPOSE:

The purpose of this audit is to perform a review of the Nonpayroll Cash Disbursements.

SCOPE:

The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the Nonpayroll Cash Disbursement cycle.

Reviewed the reliability and integrity of financial and operating information of the Nonpayroll Cash Disbursement cycle and the means used to identify, measure, classify, and report such information.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the Nonpayroll Cash Disbursement cycle which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

Expenditures agreed to support documentation that was properly approved for payment. Authorized signatories signed all checks. No exceptions noted.

BANK RECONCILIATIONS

BACKGROUND INFORMATION:

The bank reconciliation process is an important internal control over cash. The reconciliation process provides for a periodic comparison of accounting data with the actual assets it represents. It can help detect whether unauthorized transactions have occurred. Monthly bank reconciliation is required to be performed for each bank account.

PURPOSE:

The purpose of this audit is to determine that the bank reconciliation process is being performed timely and accurately.

SCOPE:

Obtain copies of city's monthly bank reconciliations and test their mathematical accuracy.

Scanned reconciliations for significant unusual reconciling items and adjustments.

Performed monthly reconciliation of Mayor's Court bank account.

RESULTS:

Monthly bank reconciliations were performed timely and accurately. No exceptions noted.

INVESTMENTS

BACKGROUND INFORMATION:

The City of Beachwood established an investment policy that detailed objectives and guidelines that should be applied in the management of the City's funds.

PURPOSE:

The purpose of this audit is to determine compliance with the Investment Policy.

SCOPE:

The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over investments.

Reviewed the reliability and integrity of financial and operating information over investments and the means used to identify, measure, classify, and report such information.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding investments which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

Investments are being purchased in compliance with City policy. No exception noted.

REPORT OF RETIREMENT DEDUCTIONS & CONTRIBUTIONS

BACKGROUND INFORMATION:

The City of Beachwood is required to submit monthly Reports of Retirement Deductions to the Ohio Police and Fire Pension Fund (OP&F), and monthly Reports of Retirement Contributions to the Public Employees Retirement System (PERS). The completed reports are accompanied by full payments.

PURPOSE:

The purpose of this audit is to review the retirement reports before being submitted to the appropriate retirement system.

SCOPE:

The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the monthly retirement reporting process.

Reviewed the reliability and integrity of the financial and operating information of the monthly retirement reporting process and the means used to identify, measure, classify, and report such information.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the monthly retirement reporting process which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

The monthly Reports of Retirement Deductions & Contributions are being prepared completely and accurately. The reports are being submitted in a timely manner. The completed reports are accompanied by full payments. No exceptions noted.

EXCISE TAX ON LODGING

BACKGROUND INFORMATION:

The City of Beachwood levies and imposes upon every person who is a transient guest in a hotel and pays a charge for such lodging a tax of 3 percent (3%) on the amount paid for lodging in such hotel. The tax applies to every hotel within the city for which a charge is made.

PURPOSE:

The purpose of this audit is to evaluate the internal control system concerning the Excise Tax on Lodging Revenues.

SCOPE:

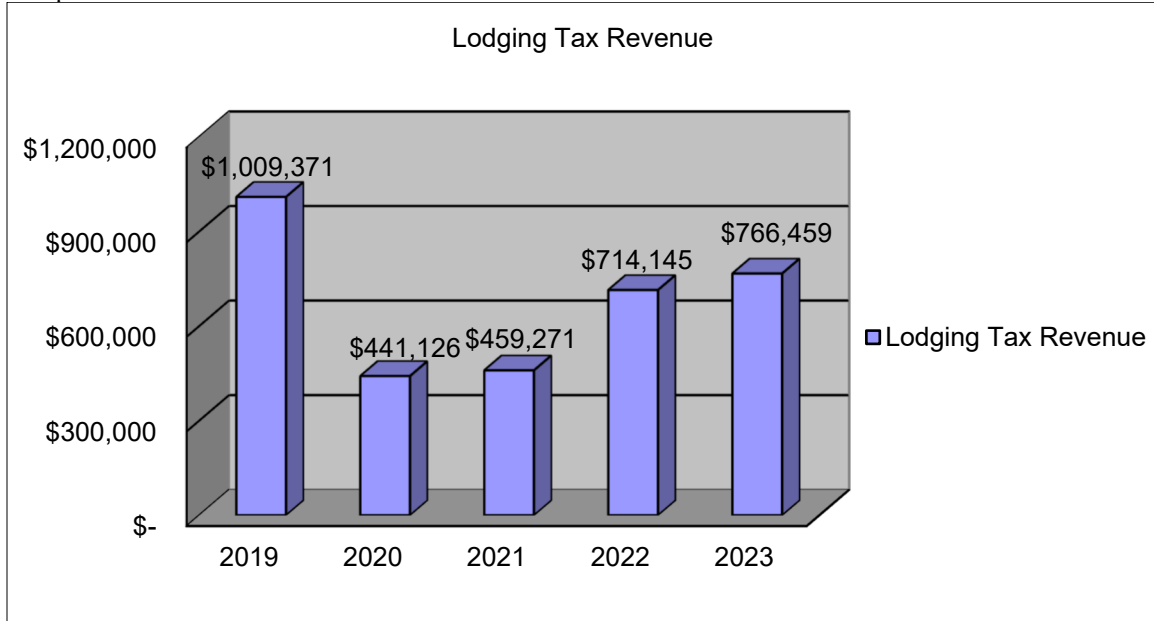
The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the Excise Tax on Lodging Revenues.

Reviewed the reliability and integrity of financial and operating information of the Excise Tax on Lodging Revenues process and the means used to identify, measure, classify, and report such information.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the Excise Tax on Lodging Revenues process which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

The Excise Tax on Lodging Revenues are being processed and recorded completely and accurately. No exceptions noted.



ADMISSIONS TAX

BACKGROUND INFORMATION:

The City of Beachwood levies and imposes upon every person who pays an admission charge to any place a tax of three percent (3%) on the amounts paid for admission to any place, including admission by season ticket or subscription.

PURPOSE:

The purpose of this audit is to evaluate the internal control system concerning the Admission Tax Revenues.

SCOPE:

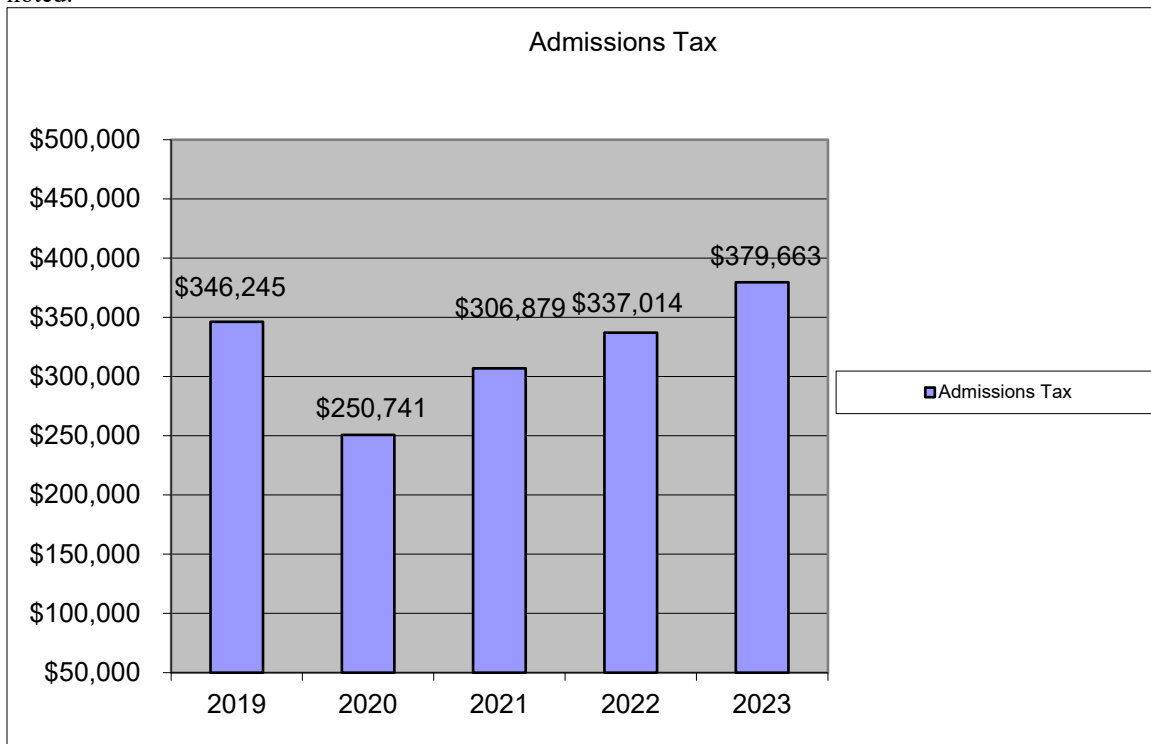
The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the Admission Tax Revenues.

Reviewed the reliability and integrity of financial and operating information of the Admission Tax Revenues process and the means used to identify, measure, classify, and report such information.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the Admission Tax Revenues process which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

The Admissions Tax Revenues are being processed and recorded completely and accurately. No exceptions noted.



PROPERTY TAXES & INTERGOVERNMENTAL REVENUES

BACKGROUND INFORMATION:

The City of Beachwood receives property taxes and other intergovernmental revenues from other governments (State and County), such as estate tax and gasoline tax.

PURPOSE:

The purpose of this audit is to evaluate the internal control system concerning the Property Taxes & Intergovernmental Revenue cycle.

SCOPE:

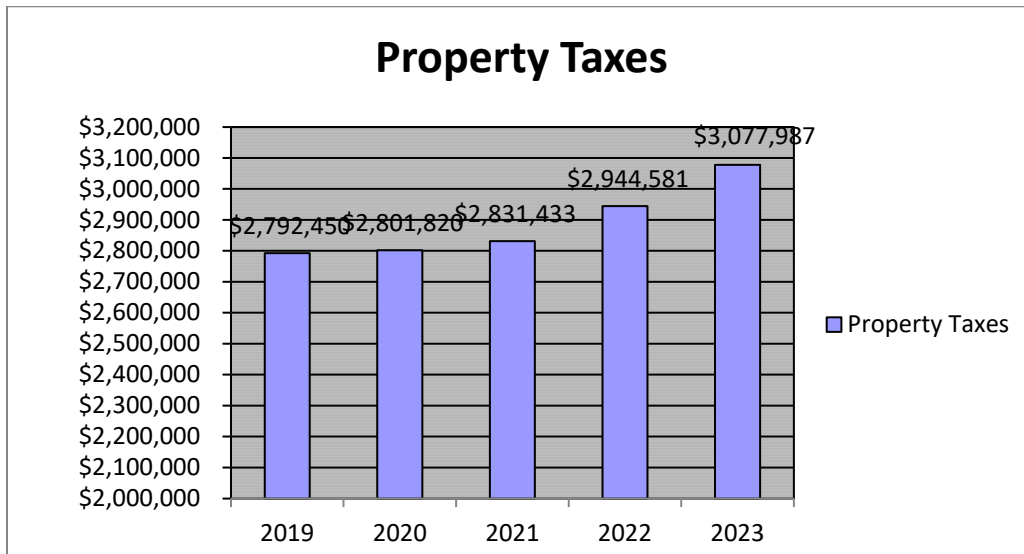
The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the Property Taxes & Intergovernmental Revenue cycle.

Reviewed the reliability and integrity of financial and operating information of the Property Taxes & Intergovernmental Revenue cycle and the means used to identify, measure, classify, and report such information.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the Property Taxes & Intergovernmental Revenue cycle which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

The Property Taxes & Intergovernmental Revenues are being processed and recorded completely and accurately. No exceptions noted.

**MEDICAL COVERAGE ELIGIBILITY****BACKGROUND INFORMATION:**

The City of Beachwood contracted with Medical Mutual of Ohio to provide health insurance coverage to all full-time employees of the City. All employees upon being hired by the City of Beachwood (if they request to be covered under the City of Beachwood Health Insurance plan) are required to fill out (under section 2.4 of the Medical Mutual agreement) a Medical Mutual enrollment form listing all eligible dependents. Upon any change of dependents, the employee is required to notify personnel.

PURPOSE:

The purpose of this audit is to evaluate the internal control system over the Medical Insurance employee and dependent enrollment process.

SCOPE:

The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the Medical Insurance employee and dependent enrollment process.

Reviewed the Medical Mutual of Ohio Membership Services Active Subscriber/Dependent Listing Report and Agreed to the City of Beachwood Verification Form for City Employee and Dependents on Health Insurance Coverage.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the Medical Insurance employee and dependent enrollment process which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

The Medical Mutual of Ohio Membership Services Active Subscriber/Dependent Listing Report agreed to the City of Beachwood Verification Form for City Employee and Dependents on Health Insurance Coverage.

W-9 FORM & 1099 FORM

The City of Beachwood requires all vendors to return to the city a completed W-9 Form (Request for Taxpayer Identification Number and Certification form). The purpose of this audit is to evaluate the internal control system over the W-9 & 1099 Forms process.

SCOPE:

The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over the W-9 Form & 1099 Process.

Agreed W-9s on file to accounting system.

Reviewed the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations regarding the W-9 & 1099 process which could have a significant impact on operations and reports and determined if in compliance.

RESULTS:

The 1099 filings were reviewed for completeness and accuracy. No exception noted.

FIXED ASSETS

Review fixed asset schedule for completeness and accuracy. Agree support for current year additions and deletions to schedule. The purpose of this audit is to evaluate the internal control system over fixed assets.

SCOPE:

The examination and evaluation of the adequacy and effectiveness of the System of Internal Control over Fixed Assets

Review New Asset Entry Review Reports and Agree to Asset Addition forms and Backup.

Review Deletion forms and agree to schedule.

RESULTS:

During the review of fixed assets, it was discovered that the Fixed Asset schedule included items that should have been removed. It is recommended that the fixed asset list be reviewed periodically to ensure it accurately reflects the assets the city currently owns. Periodic reviews help maintain accurate records, support financial reporting, and improve asset management.

JOB CREATION & RETENTION GRANTS

The City of Beachwood enters into Job Creation and Retention Incentive Grant agreements with companies to promote economic development within the City of Beachwood.

SCOPE:

The examination and evaluation of the adequacy and effectiveness of the system of internal control over the Job Creation & Retention Incentive grants.

Reviewed the approval and payment process of the Job Creation Incentive Grant program and the means used to identify, measure, classify, and report such information.

RESULTS:

The grant payments were reviewed for accuracy, proper authorization, and compliance. No exceptions noted.

MINORITY & WOMEN'S BUSINESS ENTERPRISES/DIVERSITY POLICY

The City of Beachwood supports diversity and inclusion in its procurement awards and encourages the utilization of Minority and Women's Business Enterprises as vendors and as prime and subcontractors. The Audit Director is directed to prepare a report relative to the city's Minority and Women's Business Enterprise outreach efforts.

SCOPE:

Reviewed Policies and Procedures and Ordinances for Compliance.
Reviewed available data on Minority procurement.

RESULTS:

The City of Beachwood developed a Minority and Women's Business Enterprises/Diversity Policy effective February 1, 2020.

The Mayor and the Director of Finance are directed by this policy to establish, through an annual Minority Business Open House hosted by the city. The city had a Minority Owned open house on November 15, 2023. Thirty-two businesses registered for the event.

THE CITY OF BEACHWOOD, OHIO

ANNUAL AUDIT PLAN

For the Year Ended December 31, 2024



Department of Audit

**CITY OF BEACHWOOD
DEPARTMENT OF AUDIT
MEMORANDUM**

TO: Finance/Audit Committee

FROM: Harvey S. Rose
Audit Director

DATE: August 9, 2024

SUBJECT: Annual Audit Plan FY 2024

I am pleased to provide you with my Annual Audit Plan for FY 2024 for the City of Beachwood Department of Audit. I am submitting this plan in order to:

- Provide you with an overview of our planned audit activities for FY 2024.
- Request your approval of the plan as is or to make any additions, deletions, or changes to the plan that you may wish to make.

The goal of the City of Beachwood Audit Department is to promote accountability and improve the effectiveness and efficiency of City government. Our audits and reviews are designed to assess the effectiveness of controls, accuracy of financial records and the efficiency of operations. We provide the City Council and Mayor with independent recommendations for improving City operations as well as recommendations for improving internal controls.

If you have any questions please feel free to call me.

cc: Justin Berns, Mayor
Larry Heiser, Finance Director

ANNUAL AUDIT PLAN FY 2024

Planned Audits

1. EXTERNAL AUDIT FOLLOW-UP

The Auditor of State will conduct a Regular Audit of the City of Beachwood for year ended December 31, 2023. The results of the audit will be presented in two documents: 1) the Audit Report and 2) the Management Letter. The Audit Report provides reports required by Governmental Audit Standards and includes any material weaknesses in the internal control structure. The Management Letter provides less significant internal control issues and suggestions to City Management for consideration. After review of Audit Report and Management Letter and initiation of any needed corrective action by appropriate members of management, the Department of Audit should ensure that appropriate follow-up and corrective action have been taken.

2. FIRE DEPARTMENT EMS FEES REVENUE

The City of Beachwood started charging fees in 2005 for Fire Departments EMS runs. Great Lakes Billings Associates was contracted by the City to provide the billing and collection service for the EMS ambulance service. The purpose of this audit is to review the internal control over the EMS fees revenue cycle.

3. EMPLOYEE TERMINATION PAYMENTS

Upon voluntary or involuntary termination of employment, the Finance Director is authorized to convert all unused vacation hours credited to the terminated employee into a cash payment equal to the employee's total rate at the date of termination, multiplied by the verified unused vacation hours retained by the employee as of the date of termination. Employees terminating employment prior to the final pay period of the year shall have their final payment of wages adjusted to compensate the City for any hours posted but not earned. The Finance Department prepares an Employee Exit Checklist to document the amount of termination pay. The purpose of this audit is to review the internal control over termination payments.

4. INVENTORY

The City of Beachwood conducts a year-end physical inventory of consumable materials and supplies. The physical inventory is a valuation process performed by counting all items identified to be counted and identifying their associated costs. The purpose of this audit is to evaluate the internal control system concerning the 2024 Year End Consumable Materials and Supplies Inventory.

5. MUNICIPAL INCOME TAX RECEIPTS

The City of Beachwood imposes a two percent income tax per annum upon all salaries, wages, commissions and other compensation earned by residents of the City and by nonresidents of the City for work done or services performed and rendered within the City of Beachwood. The City of Beachwood uses the Regional Income Tax Agency to collect income taxes on the City's behalf. The purpose of this audit is to evaluate the internal control system concerning the Municipal Income Tax revenue cycle.

6. **NONPAYROLL CASH DISBURSEMENTS**

The City of Beachwood uses a single purchasing and disbursement system for all nonpayroll cash disbursements. The purpose of this audit is to perform a review of the Nonpayroll Cash Disbursements.

7. **BANK RECONCILIATIONS**

The bank reconciliation process is an important internal control over cash. The reconciliation process provides for a periodic comparison of accounting data with the actual assets it represents. It can help detect whether unauthorized transactions have occurred. Monthly bank reconciliation is required to be performed for each bank account. The purpose of this audit is to determine that the bank reconciliation process is being performed timely and accurately.

8. **INVESTMENTS**

The City of Beachwood established an investment policy that detailed objectives and guidelines that should be applied in the management of the City's funds. The purpose of this audit is to determine compliance with the Investment Policy.

9. **REPORT OF RETIREMENT DEDUCTIONS & CONTRIBUTIONS**

The City of Beachwood is required to submit monthly Reports of Retirement Deductions to the Ohio Police and Fire Pension Fund and monthly Reports of Retirement Contributions to the Ohio Public Employees Retirement System. The completed reports are accompanied by full payments. The purpose of this audit is to review the retirement reports before being submitted to the appropriate retirement system.

10. **EXCISE TAX ON LODGING**

The City of Beachwood levies and imposes upon every person who is a transient guest in a hotel and pays a charge for such lodging a tax of three percent on the amount paid for lodging in such hotel. The tax applies to every hotel within the City for which a charge is made. The purpose of this audit is to evaluate the internal control system concerning the Excise Tax on Lodging Revenues.

11. **ADMISSION TAX**

The City of Beachwood levies and imposes upon every person who pays an admission charge to any place a tax of three percent on the amounts paid for admission to any place, including admission by season ticket or subscription.

The purpose of this audit is to evaluate the internal control system concerning the Admission Tax Revenues.

12. **PROPERTY TAXES & INTERGOVERNMENTAL REVENUES**

The City of Beachwood receives property taxes and other intergovernmental revenues from other governments (State and County) such as estate tax and gasoline tax. The purpose of this audit is to evaluate the internal control system concerning the Property Taxes & Intergovernmental Revenue cycle.

13. **MEDICAL COVERAGE ELIGIBILITY**

The City of Beachwood contracted with Medical Mutual of Ohio to provide health insurance coverage to all full-time employees of the City. All employees, upon being hired by the City of Beachwood (if they request to be covered under the City of Beachwood Health Insurance plan), are required to fill out (under section 2.4 of the Medical Mutual agreement) a Medical Mutual enrollment form listing all eligible dependents. Upon any change of dependent the employee is required to notify personnel. The purpose of this audit is to evaluate the internal control system over the Medical Insurance employee and dependent enrollment process.

14. **W-9 FORM & 1099 FORM**

The City of Beachwood requires all vendors to return to the City a completed W-9 Form (Request for Taxpayer Identification Number and Certification form). This is done in order to have the vendor information on file, in case the City of Beachwood needs to submit a 1099 Form (to report payment of services from a non-employee) to the Internal Revenue Service. The purpose of this audit is to evaluate the internal control system over the W-9 & 1099 Forms process.

15. **FIXED ASSETS**

Review fixed asset schedule for completeness and accuracy. Agree support for current year additions and deletions to schedule. The purpose of this audit is to evaluate the internal control system over fixed assets.

16. **JOB CREATION & RETENTION GRANTS**

The City of Beachwood enters into Job Creation and Retention Incentive Grant agreements with companies to promote economic development within the City of Beachwood. The purpose of this audit is to evaluate of the adequacy and effectiveness of the system of internal control over the Job Creation & Retention Incentive grants. Review the approval and payment process of the Job Creation Incentive Grant program and the means used to identify, measure, classify, and report such information.

17. **MINORITY & WOMEN'S BUSINESS ENTERPRISES/DIVERSITY POLICY**

The City of Beachwood supports diversity and inclusion in its procurement awards, and encourages the utilization of Minority and Women's Business Enterprises as vendors and as prime and subcontractors.

Prepare a written Report at least annually relative to the City's Minority and Women's Business Enterprise outreach efforts.