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# CITIZENS SUMMARY

## Findings in the audit of Independence Events Center Community Improvement District

Administrative Fees	The Independence Events Center Community Improvement District (CID) failed to competitively procure administrative services. As a result, the district is paying excessive administrative fees to the city.
Expenditures	The CID Board did not review or approve any expenditures related to the construction of the event center, which circumvents the Board's primary responsibility of providing oversight of district expenses.
Non-Compliance with State Law	The CID Board did not submit budgets to the city within the time frames required by state law.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.