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CITIZENS SUMMARY

Findings in the audit of Ward Parkway Center Community Improvement District

Conflict of Interest	Conflicts of interest were noted in the approval of payments for construction management services, and the Ward Parkway Center Community Improvement District (CID) Board did not utilize a competitive process to select a vendor for such services. The Executive Director of the CID Board approved over \$1.2 million in construction management payments to companies she was employed by or to companies that share common ownership with her employer. The companies awarded the construction management services contracts have also employed or currently employ all current and past members of the CID Board of Directors.
Expenditures	The CID Board does not review or approve any project-related expenditures of the district. Payments to the developer are approved only by the CID Executive Director.
Non-Compliance with State Law	The CID Board violated state law by failing to timely submit the required performance and financial reports to the appropriate entities and failing to adopt an annual budget within the required time frame.

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.