RESOLUTION NO. 33-2018

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH MOSSADAMS FOR A PEFORMANCE AUDIT ON THE USE OF HOTEL OCCUPANCY TAX.

WHEREAS, the City of Abilene ("City") generates revenue from the Hotel Occupancy Tax; and

WHEREAS, the expenditure of Hotel Occupancy Tax revenue is restricted by state law; and

WHEREAS, the City desires to determine if its Hotel Occupancy Tax revenue is being expended effectively; and

WHEREAS, the purpose of the performance audit would address the following questions:

1. Does the Abilene Convention and Visitors Bureau (ACVB) efficiently and effectively spend hotel occupancy taxes to achieve its mission, goals, and objectives as set forth by the ACVB Board of Directors?

2. Does the Abilene Cultural Affairs Council (ACAC) efficiently and effectively spend hotel occupancy taxes to achieve its mission, goals, and objectives as set forth by the ACAC Board of Directors?

3. Does the Abilene Chamber of Commerce (ACOC), as the parent entity of the ACVB and ACAC efficiently and effectively spend hotel occupancy taxes to achieve its mission, goals, and objectives as set forth by the ACOC Board of Directors?

4. Are the expenditures made by the three entities (ACVB, ACAC, ACOC) in keeping with current best practices, and effective in promoting, encouraging, and increasing hotel night stays?

5. Are there adequate controls to prevent fraud, waste, and abuse of hotel occupancy tax revenues remitted to the ACVB, ACAC, and ACOC by the City?

6. The City also receives Hotel Occupancy Taxes. Are the expenditures made by the City in keeping with current best practices, and effective in promoting, encouraging, and increasing hotel night stays?; and

WHEREAS, the City of Abilene has selected MossAdams to conduct the performance audit based upon their demonstrated professional skills and qualifications.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

Part 1: That the City Manager is hereby authorized to execute an agreement with MossAdams for a performance audit of the City of Abilene's use of hotel occupancy tax revenue.

Part 2. That this Resolution takes effect immediately upon its adoption.

ADOPTED this 22nd day of March, 2018.

ATTEST:

Rosa Rios, City Secretary

Anthony Williams, Mayor

APPROVED:

Stanley Smith, City Attorney