

CITY COUNCIL
ATLANTA, GEORGIA

AN ORDINANCE BY:

02-O-0465

COUNCILMEMBER FELICIA A. MOORE

AN AMENDED ORDINANCE REQUIRING THAT THE CITY INTERNAL AUDITOR AND THE MEMBERS OF THE FINANCE/EXECUTIVE COMMITTEE SHALL RECEIVE COPIES OF ALL AUDITS AND REVIEWS OF THE CITY OF ATLANTA; AND FOR OTHER PURPOSES.

WHEREAS, the revisions to the Charter of the City of Atlanta adopted in 1996 established an Audit Committee to oversee the independent City internal audit function, and established the position of City Internal Auditor; and

WHEREAS, it is appropriate to define the role of the Audit Committee and the City Internal Auditor in various audits and reviews of the City of Atlanta by state and federal agency grantors.

THEREFORE, BE AND IT IS HEREBY ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA, as follows:

SECTION 1: That the Office of the City Internal Auditor **and the members of the Finance/Executive Committee** shall receive copies of all audits and reviews of the City of Atlanta conducted by external, grantor parties within ten days of their receipt by any City agency. The Office of the City Internal Auditor shall monitor the City review of, responses to, and resolution of any audit findings.

SECTION 2: That the Audit Committee shall report annually to the Mayor and the City Council the status of external audits, and any outstanding or unresolved audit findings.

SECTION 3: That all Ordinances and parts of Ordinance in conflict herewith be and the same are hereby waived.

A true copy,

Rhonda Daughin Johnson
Municipal Clerk, CMC

ADOPTED as amended by the Council
RETURNED WITHOUT SIGNATURE OF THE MAYOR
APPROVED as per City Charter Section 2-403

MAR 18, 2002

MAR 27, 2002

RCS# 3628
3/18/02
3:49 PM

Atlanta City Council

Regular Session

CONSENT I Pgs 1-13; Except 02-O-0167; 02-O-0458

ADOPT

SEE ATTACHED LISTING OF
ITEMS ADOPTED/ADVERSED
ON CONSENT AGENDA

YEAS: 11
NAYS: 1
ABSTENTIONS: 0
NOT VOTING: 3
EXCUSED: 0
ABSENT 1

Y Smith	Y Archibong	Y Moore	NV Mitchell
Y Starnes	Y Fauver	B Martin	Y Norwood
NV Young	Y Shook	Y Maddox	Y Willis
Y Winslow	Y Muller	N Boazman	NV Woolard

ITEM (S) REMOVED FROM
CONSENT AGENDA
02-O-0167
02-O-0458

CORRECTED COPY

03/18/02 Council Meeting

**ITEMS ADOPTED
ON CONSENT
AGENDA**

1. 02-O-0361
2. 02-O-0456
3. 02-O-0465
4. 02-O-0466
5. 02-O-0468
6. 02-O-0469
7. 02-O-0335
8. 02-O-0336
9. 02-O-0462
10. 02-O-0342
11. 02-O-0378
12. 02-O-0251
13. 02-O-0324
14. 02-O-0346
15. 02-O-0254
16. 02-O-0352
17. 02-R-0165
18. 02-R-0382
19. 02-R-0407
20. 02-R-0483
21. 02-R-0484
22. 02-R-0194
23. 02-R-0482
24. 02-R-0252
25. 02-R-0388
26. 02-R-0391
27. 02-R-0409

**ITEMS ADOPTED
ON CONSENT
AGENDA**

28. 02-R-0446
29. 02-R-0448
30. 02-R-0449
31. 02-R-0472
32. 02-R-0395
33. 02-R-0406
34. 02-R-0412
35. 02-R-0413
36. 02-R-0414
37. 02-R-0415
38. 02-R-0416
39. 02-R-0417
40. 02-R-0418
41. 02-R-0419
42. 02-R-0420
43. 02-R-0421
44. 02-R-0422
45. 02-R-0423
46. 02-R-0447

**ITEMS ADVERSED
ON CONSENT
AGENDA**

47. 02-R-0410
48. 02-R-0411
49. 02-R-0424
50. 02-R-0425
51. 02-R-0426
52. 02-R-0427
53. 02-R-0428
54. 02-R-0429
55. 02-R-0430
56. 02-R-0431
57. 02-R-0432
58. 02-R-0433
59. 02-R-0434
60. 02-R-0435
61. 02-R-0436
62. 02-R-0437
63. 02-R-0438
64. 02-R-0439
65. 02-R-0440
66. 02-R-0441
67. 02-R-0442
68. 02-R-0443
69. 02-R-0444
70. 02-R-0445

[PART I CHARTER AND RELATED LAWS](#)

[Subpart A CHARTER*](#)

[ARTICLE 2. LEGISLATIVE](#)

[CHAPTER 6. CITY INTERNAL AUDITOR](#)

CHAPTER 6. CITY INTERNAL AUDITOR

Section 2-601. Selection; removal.

(a) There is hereby created the office of city internal auditor. The city internal auditor must be a certified internal auditor or a certified public accountant, demonstrating at least ten years' experience in public financial and fiscal practices, performance and financial auditing, and municipal accounting. The city internal auditor shall be appointed by a majority of the members of the audit committee, subject to confirmation by a majority of the council, for a period not to exceed six years. Removal of the city internal auditor from office before the expiration of the designated term shall be for cause by a vote of two-thirds of the members of city council.

(b) The city internal auditor need not be a resident of the city at the time of his or her appointment, but he or she shall reside in the city within six months of such appointment and continue to reside therein throughout such appointment.

(c) The city internal auditor shall not be involved in partisan political activities or the political affairs of the city.

(1996 Ga. L. (Act No. 1019), p. 4469)

Section 2-602. Appointment of assistance and employees.

(a) Within the budget approval process and established personnel policies for all departments, the city internal auditor shall have the power to appoint, employ, and remove such assistants, employees, and personnel as he or she may deem necessary for the efficient and effective administration of the office. The present employees in the division of internal auditing of the finance department are hereby transferred to the city internal auditor's office and shall serve such assistants and employees to the city internal auditor as provided herein.

(b) Professional employees employed in this office shall serve in unclassified positions. The city internal auditor shall appoint such other employees subject to the civil service rules, and such employees shall be within the civil service system of the city.

(c) Neither the members of the council, the president of the council, nor the mayor shall in any manner dictate the appointment or removal of any such officer or employee whom the auditor is empowered to appoint.

(1996 Ga. L. (Act No. 1019), p. 4469)

Section 2-603. Powers and duties.



The city internal auditor and city internal auditor's office shall be charged with the following duties and responsibilities.

- (1) The conduct performance and financial audits of all departments, offices, boards, activities, and agencies of the city in order to independently determine whether:
 - a. Activities and programs being implemented have been authorized by the council, state law, or applicable federal law or regulations and are being conducted and funds expended in compliance with applicable laws;
 - b. The department, office, or agency is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, and space, economically, efficiently, and effectively and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation;
 - c. The organization, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices, such as inadequacies in management information systems, internal and administrative procedures, organization structure, use of resources, allocation of personnel, purchasing policies, and equipment;
 - d. The desired result or benefits are being achieved;
 - e. Financial and other reports are being provided that disclose fairly, accurately, and fully all information that is required by law, that is necessary to ascertain the nature and scope of programs and activities, and that is necessary to establish a proper basis for evaluating the results of programs and activities including the collection of, accounting for, and depositing of revenues and other resources;
 - f. Management has established adequate operating and administrative procedures and practices, systems, or accounting internal control systems and internal management controls; and
 - g. Indications of fraud, or abuse or illegal acts are present.
- (2) To submit at the beginning of each fiscal year an audit schedule to the audit committee for review and comment. The schedule shall include the departments, offices, boards, activities, subcontractors, and agencies subject to audit for the period. This schedule may be amended during the period after review by the audit committee. Additionally, the city auditor may initiate and conduct any other audits deemed necessary;
- (3) To submit an annual report to the council and mayor indicating audits completed, major findings, corrective actions taken by administrative managers, and significant findings which have not been fully addressed by management;
- (4) To perform such other duties and responsibilities as provided for by this Charter or ordinance.

(1996 Ga. L. (Act No. 1019), p. 4469)

PART I CHARTER AND RELATED LAWS

Subpart A CHARTER*

ARTICLE 2. LEGISLATIVE

CHAPTER 6. CITY INTERNAL AUDITOR

Section 2-604. Audit committee; established; powers and duties generally; compensation.

Section 2-604. Audit committee; established; powers and duties generally; compensation.

(a) To ensure independence of the audit function, an audit committee is hereby established. The audit committee is a management committee and not a public board, commission, or committee as specified in article 3 herein. The audit committee shall be comprised of five voting members who shall include the mayor or mayor's appointee, the president of the council or the president's appointee, and three at-large members appointed by the entire city council. The three at-large members shall be residents of the city with expertise in auditing, preferably internal or management auditing, and shall be either a certified public accountant, certified internal auditor, or certified management auditor. Of the three at-large members initially appointed, one member shall be appointed for a term expiring on January 31, 1998; one member shall be appointed for a term expiring on January 31, 1999; and one member shall be appointed for a term expiring on January 31, 2000. Thereafter, members shall be appointed for three-year terms. Members of the committee shall select a chairperson from among its members yearly.

(b) The audit committee shall consult with the city internal auditor regarding technical issues and work to assure maximum coordination between the work of the city auditor's office and the needs of the council, the mayor, and departments and the coordination of external audit efforts.

(c) The audit committee shall meet as needed to perform its duties but shall not meet less than once quarterly and shall be responsible for:

- _____ (1) Providing general direction to the internal audit function by reviewing the internal auditor's annual audit plan and any proposed amendments thereto and submitting the plan and the committee's recommendations to the council;
- _____ (2) Reviewing and approving internal audit reports before the final audit report is issued;
- _____ (3) Sending copies of draft and final internal audit reports to the mayor, president of the council, and members of the council;
- _____ (4) Performing an evaluation of the city internal auditor annually and reporting the results of the evaluation and effectiveness of the audit function annually to the council;
- _____ (5) Providing oversight of the external audit efforts and coverage; and
- _____ (6) Performing such other duties as provided for by an ordinance of the council.

(d) Each member of the audit committee as established by *section 2-604* of the Charter of the City of Atlanta who is not an elected official or employee of the City of Atlanta shall be paid \$50.00 as compensation for each meeting of the board the member attends, but in no event shall the total amount paid to any member exceed the sum of \$500.00 in any one calendar year.

(1996 Ga. L. (Act No. 1019), p. 4469; Ord. No. 1999-40, § 1, 4-19-99)

Section 2-605. Access to records and property.

(a) All city officers and employees shall allow the city internal auditor immediate access to any and all books, records, documents, and other requested information, including automated data, pertaining to the business of the city and within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts, and methods of business required to conduct an audit or other official duties. In addition, such officers and employees shall provide access for the auditor to inspect all property, equipment, and facilities within their custody. Further, all contracts with outside contractors and subcontractors shall provide for the city auditor's access to all financial and performance-related records, property, and equipment purchased in whole or in part with city funds and facilities.

(b) The city internal auditor shall not publicly disclose any information received during an audit that is considered confidential by nature by any local, state, or federal law or regulation.

(c) Any reports issued by the internal auditor shall be made available for public inspection or copying at a reasonable cost.

(1996 Ga. L. (Act No. 1019), p. 4469)

Section 2-606. Quality assurance reviews.

(a) The audit activities of the city internal auditor's office shall be subject to a quality review at least every three years by a professional, nonpartisan objective group utilizing guidelines endorsed by the National Association of Local Government Auditors or the State Auditors' Association of the United States General Accounting Office. A copy of the written report of the independent review shall be furnished to the council, president of the council, mayor, and members of the audit committee and made available to the public.

(b) The quality review shall determine compliance with generally accepted governmental auditing standards and the quality of audit effort and reporting, including but not limited to staff qualifications, due professional care, and quality assurance; fieldwork standards such as planning, supervision, and audit evidence; and reporting standards such as report content, presentation, and timeliness.

(c) The city shall reimburse travel and living expenses for the quality review team from funds budgeted in the city internal auditor's budget or other in-kind support.

(1996 Ga. L. (Act No. 1019), p. 4469)

Section 2-607. Funding of auditor's office.

The council shall provide funds necessary for the facilities, equipment, and staffing of the city internal auditor's office to carry out the responsibilities specified herein and by ordinance.

(1996 Ga. L. (Act No. 1019), p. 4469)

Section 2-608. Special audits.

The president of the council or members of council may request the city auditor to perform special audits or assignments of a limited scope intended to determine the accuracy of information provided to council, costs and consequences of recommendations made to the council, and other information concerning the performance of departments, offices, or agencies of the city. After consultation with the audit committee, a special audit requested by the president of the council or members of the council may become an amendment to the annual audit schedule.

(1996 Ga. L. (Act No. 1019), p. 4469)

CHAPTER 7. ELECTED OFFICIALS COMPENSATION COMMISSION

02-0-0465

(Do Not Write Above This Line)

AN ORDINANCE BY: *Felicia A. Moore*
COUNCILMEMBER FELICIA A. MOORE

AN ORDINANCE REQUIRING THAT THE CITY INTERNAL AUDITOR SHALL RECEIVE COPIES OF ALL AUDITS AND REVIEWS OF THE CITY OF ATLANTA; AND FOR OTHER PURPOSES.

ADOPTED BY

MAR 18 2002

COUNCIL

AS AMENDED

- CONSENT REFER
- REGULAR REPORT REFER
- ADVERTISE & REFER
- 1st ADOPT 2nd READ & REFER
- PERSONAL PAPER REFER

Date Referred *03/04/02*

Referred To: *Finance Executive*

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee _____

Date _____

Chair _____

Referred to _____

Committee *FIN EXEC*

Date *3-13-02*

Chair *Felicia A. Moore*

Action: *AS AMENDED*

Fav, Adv, Hold (see rev. side)

Members *Felicia A. Moore, John H. Starnes, Blair Muller*

Refer To _____

Committee _____

Date _____

Chair _____

Action: _____

Fav, Adv, Hold (see rev. side)

Other: _____

Members _____

Refer To _____

Committee _____

Date _____

Chair _____

Action: _____

Fav, Adv, Hold (see rev. side)

Other: _____

Members _____

Refer To _____

Committee _____

Date _____

Chair _____

Action: _____

Fav, Adv, Hold (see rev. side)

Other: _____

Members _____

Refer To _____

FINAL COUNCIL ACTION

- 2nd
- 1st & 2nd
- 3rd
- Readings
- Consent
- V Vote
- RC Vote

CERTIFIED

CERTIFIED

MAR 18 2002

ATLANTA CITY COUNCIL PRESIDENT

Catherine W. Woodard

CERTIFIED

MAR 18 2002

Rachel Douglas Johnson

MUNICIPAL CLERK

MAYOR'S ACTION

APPROVED

MAR 27 2002

WITHOUT SIGNATURE BY OPERATION OF LAW