

A RESOLUTION BY

COUNCILMEMBER CEASAR C. MITCHELL

**A RESOLUTION TO APPOINT MR. FRED WILLIAMS TO
THE CITY OF ATLANTA AUDIT COMMITTEE; AND FOR
OTHER PURPOSES.**

WHEREAS, Section 2-604 of the City Charter establishes an audit committee of five voting members, including the Mayor or the Mayor's appointee, the President of City Council or the President's appointee, and three at-large members appointed by the entire City Council; and

WHEREAS, Section 2-604 also requires that the three at-large members shall be residents of the City of Atlanta with expertise in auditing, preferably internal or management auditing, and shall be either a certified public accountant, certified internal auditor, or certified management auditor; and

WHEREAS, Mr. Fred Williams meets these qualifications and brings valuable experience in accounting, internal auditing, and external auditing to the City; and

WHEREAS, the audit committee has made significant progress in establishing an independent internal audit function and overseeing the City's external financial audit, thereby contributing to the City's financial integrity, efficient and effective operation, and accountability to the public; and

WHEREAS, appointment to the audit committee of Mr. Fred Williams to a three-year term as an at-large member serves the best interest of the City Council and the City of Atlanta.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA:

Section 1. That Mr. Fred Williams is hereby appointed by the City Council as its at-large member of the audit committee for a three-year term, effective upon adoption.

Section 2. That all resolutions or parts of resolutions in conflict herewith are hereby repealed.

A true copy,

Shonda Daughtry Johnson
Municipal Clerk, CMC

ADOPTED by the Council
APPROVED by the Mayor

AUG 16, 2004
AUG 20, 2004



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.

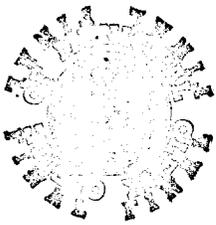
(c) The city internal auditor shall not be involved in partisan political activities or the political affairs of the city.

(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.



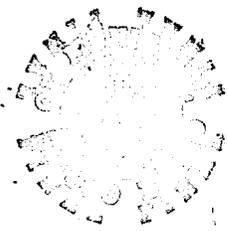
(c) Neither the members of the council, the president of the council, nor the mayor shall in any manner dictate the appointment or removal of any such officer or employee whom the auditor is empowered to appoint.

(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)



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.

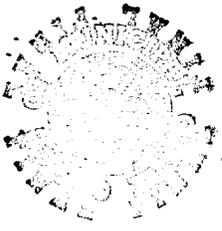
(b) The audit committee shall consult with the city internal auditor regarding technical issues and work to assure maximum coordination between the work of the city auditor's office and the needs of the council, the mayor, and departments and the coordination of external audit efforts.

(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.

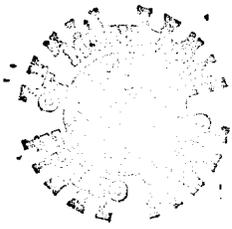
(d) Each member of the audit committee as established by section 2-604 of the Charter of the City of Atlanta who is not an elected official or employee of the City of Atlanta shall be paid \$50.00 as compensation for each meeting of the board the member attends, but in no event shall the total amount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

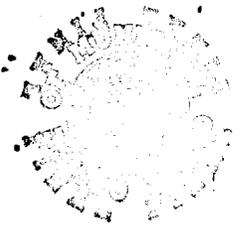
(c) The city shall reimburse travel and living expenses for the quality review team from funds budgeted in the city internal auditor's budget or other in-kind support.

(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

Section 2-701. Created.

RCS# 5937
8/16/04
2:51 PM

Atlanta City Council

Regular Session

CONSENT I

CONSENT I PG(S) 1-14 EXCEPT:04-R-1339
04-R-1391
ADOPT

YEAS: 13
NAYS: 0
ABSTENTIONS: 0
NOT VOTING: 3
EXCUSED: 0
ABSENT 0

Y Smith	Y Archibong	Y Moore	Y Mitchell
Y Starnes	Y Fauver	NV Martin	Y Norwood
Y Young	Y Shook	Y Maddox	NV Willis
Y Winslow	Y Muller	Y Sheperd	NV Borders

CONSENT I

		8-16-4 Council Meeting
ITEMS ADOPTED ON CONSENT	ITEMS ADOPTED ON CONSENT	ITEMS ADVERSED ON CONSENT
1. 04-O-1375	41. 04-R-1317	59. 04-R-1336
2. 04-O-1206	42. 04-R-1400	60. 04-R-1337
3. 04-O-1209	43. 04-R-1320	61. 04-R-1338
4. 04-O-1354	44. 04-R-1321	62. 04-R-1340
5. 04-O-1357	45. 04-R-1322	63. 04-R-1341
6. 04-O-1366	46. 04-R-1323	64. 04-R-1342
7. 04-O-0437	47. 04-R-1324	65. 04-R-1343
8. 04-O-1350	48. 04-R-1325	66. 04-R-1344
9. 04-O-1351	49. 04-R-1326	67. 04-R-1345
10. 04-O-1368	50. 04-R-1327	68. 04-R-1346
11. 04-O-1247	51. 04-R-1328	69. 04-R-1347
12. 04-O-1221	52. 04-R-1329	70. 04-R-1348
13. 04-R-1372	53. 04-R-1330	
14. 04-R-1273	54. 04-R-1331	
15. 04-R-1388	55. 04-R-1332	
16. 04-R-1402	56. 04-R-1333	
17. 04-R-1403	57. 04-R-1334	
18. 04-R-1404	58. 04-R-1335	
19. 04-R-1304		
20. 04-R-1392		
21. 04-R-1393		
22. 04-R-1394		
23. 04-R-1395		
24. 04-R-1396		
25. 04-R-1397		
26. 04-R-1398		
27. 04-R-1355		
28. 04-R-1356		
29. 04-R-1373		
30. 04-R-1308		
31. 04-R-1309		
32. 04-R-1310		
33. 04-R-1311		
34. 04-R-1349		
35. 04-R-1367		
36. 04-R-1370		
37. 04-R-1312		
38. 04-R-1313		
39. 04-R-1315		
40. 04-R-1316		

#32

04-R-1273
(Do Not Write Above This Line)

A RESOLUTION BY

COUNCILMEMBER CEASAR C. MITCHELL

A RESOLUTION TO APPOINT MR. FRED WILLIAMS TO THE CITY OF ATLANTA AUDIT COMMITTEE; AND FOR OTHER PURPOSES.

ADOPTED BY

AUG 1 6 2004

COUNCIL

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

Date Referred 7/21/04

Referred To: Finance / Executive

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee _____
Date _____
Chair _____
Referred To _____

Committee

FIN Committee
Chair Paly 4-214

Chair

Fav, Adv, Hold (see rev. side)
Other

Members

Refer To

Committee

Date

Chair

Fav, Adv, Hold (see rev. side)
Other

Members

Refer To

FIN Committee
Date 7/21/04

Chair
Debi Parks

Fav, Adv, Hold (see rev. side)
Other

Members

Members
C. T. Williams
Chair
Alan Muller

Refer To

FINAL COUNCIL ACTION
 2nd 1st & 2nd 3rd
Readings
 Consent V Vote RC Vote

CERTIFIED

CERTIFIED
AUG 1 6 2004
Council President
John H. Bolden

CERTIFIED
AUG 1 6 2004
Municipal Clerk
Renee L. Benjamin

MAYOR'S ACTION

APPROVED

Mayor's Signature
AUG 20 2004

MAYOR