

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF  
MESA, MARICOPA COUNTY, ARIZONA, AMENDING  
MESA CITY CODE TITLE 1, CHAPTER 31 ENTITLED  
“CITY AUDITOR.”

WHEREAS, Article IV (Departments, Offices, and Agencies), Section 401 (Appointive Officers) of the Mesa City Charter authorizes the appointment of a City Auditor.

WHEREAS, Title 1, Chapter 31 of the Mesa City Code entitled “City Auditor” sets forth certain duties of the City Auditor.

WHEREAS, the City Auditor conducts audits to ensure that the City is functioning economically, efficiently and effectively, and the City Council desires to establish protocols for providing direction to the City Auditor to ensure consistency and conformity with the City Council’s priorities and the efficient and effective use of resources.

WHEREAS, in order to ensure quality audit work that is systematic, objective, and evidence based, the City Council finds it in the City’s best interests to require that all audits be conducted in accordance with Generally Accepted Government Auditing Standards.

WHEREAS, the City Council desires to affirm and ensure that, pursuant to Arizona Revised Statutes, Title 9, Chapter 3, Section 305(B), the City Auditor’s working papers and audit files are not public records and are exempt from Arizona Revised Statutes, Title 39, Chapter 1.

WHEREAS, the City Council desires to amend the language of Mesa City Code Title 1, Chapter 31 to: (a) establish protocols for directing the work of the City Auditor; (b) require conformance with auditing standards to ensure audit quality; (c) affirm compliance with state statutes; and (d) make other, minor changes.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MESA, ARIZONA, AS FOLLOWS:

SECTION 1. Mesa City Code Title 1, Chapter 31 entitled “City Auditor” is amended as follows:

Text written in <b><u>BOLD, ALL CAPS AND UNDERLINED</u></b> indicates new language and text written in <del>strikethrough</del> represents removed language.
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CHAPTER 31  
CITY AUDITOR

**SECTION:**

**1-31-1: APPOINTMENT**

**1-31-2: DUTIES**

**1-31-3: ANNUAL AUDIT PLAN**

**1-31-4: AUDITING STANDARDS**

**1-31-5: PUBLIC RECORDS EXEMPTION**

1-31-1: APPOINTMENT:

The Council shall appoint a City Auditor and set his/**HER** compensation.

1-31-2: DUTIES:

The City Auditor shall conduct all audits requested by the City Council or the City Manager to ensure that the City is functioning economically, efficiently, and effectively in accordance with legislative and management directives. The City Auditor shall serve at the pleasure of the Council.

**1-31-3: ANNUAL AUDIT PLAN:**

**AT LEAST ONCE PER FISCAL YEAR, THE CITY AUDITOR SHALL SUBMIT AN AUDIT PLAN TO THE CITY COUNCIL AUDIT, FINANCE, AND ENTERPRISE SUBCOMMITTEE FOR CONSIDERATION AND DIRECTION, AND TO THE CITY COUNCIL FOR CONSIDERATION, DIRECTION, AND APPROVAL. THE AUDIT PLAN SHALL PROVIDE THE AUDITS TO BE PERFORMED BY THE CITY AUDITOR FOR THE UPCOMING FISCAL YEAR. WHEN DEVELOPING THE AUDIT PLAN, REQUESTS FOR AUDITS SHALL BE EVALUATED AND PRIORITIZED BY THE CITY AUDITOR BASED ON RISK AND CRITERIA ESTABLISHED BY THE CITY AUDITOR. THE AUDIT PLAN SHALL ALLOW FOR ADDITIONAL, UNSCHEDULED AUDITS TO BE CONDUCTED AS DIRECTED BY THE CITY COUNCIL, CITY MANAGER, OR AS AUTHORIZED BY CITY CODE.**

**1-31-4: AUDITING STANDARDS:**

**THE CITY AUDITOR SHALL CONDUCT ALL AUDITS IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS ISSUED BY THE UNITED STATES GOVERNMENT ACCOUNTABILITY OFFICE, OR OTHER, APPLICABLE, PROFESSIONAL STANDARDS ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OR THE INSTITUTE OF INTERNAL AUDITORS.**

**1-31-5: PUBLIC RECORDS EXEMPTION:**

**PURSUANT TO ARIZONA REVISED STATUTES § 9-305, THE CITY AUDITOR'S WORKING PAPERS AND AUDIT FILES ARE NOT PUBLIC RECORDS AND ARE EXEMPT FROM THE REQUIREMENTS OF ARIZONA REVISED STATUTES, TITLE 39, CHAPTER 1.**

SECTION 2. RECITALS. The recitals above are fully incorporated in this Ordinance by reference.

SECTION 3. EFFECTIVE DATE. The effective date of this Ordinance shall be thirty (30) days following adoption by the City Council.

SECTION 4. PRESERVATION OF RIGHTS AND DUTIES. This Ordinance does not affect the rights and duties that matured, penalties that were incurred, or proceedings that were begun before the effective date of this Ordinance.

SECTION 5. SEVERABILITY. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance or any part of the material adopted herein by reference is for any reason held to be invalid or unconstitutional by the decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MESA, ARIZONA, this 24th day of February, 2020.

APPROVED:

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Mayor

ATTEST:

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City Clerk