

ORDINANCE NO. 6012\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, AMENDING TITLE 1, CHAPTER 31 OF THE MESA CITY CODE TO ADD SECTION 6 AUTHORIZING THE CITY AUDITOR ACCESS TO CITY RECORDS AND PROPERTY TO CONDUCT AN AUDIT AND OTHERWISE PERFORM CITY AUDITOR DUTIES, AND TO ADD SECTION 7 AUTHORIZING THE CITY AUDITOR TO REQUEST AUDIT COMMITTEE MEETINGS DURING THE FISCAL YEAR.

Whereas, Mesa City Charter Article IV, Section 401(E), and Title 1, Chapter 31 of the Mesa City Code, establish the role, duties, and authority of the City Auditor.

Whereas, the City of Mesa Management Policy 126 establishes the procedure for allowing the City Auditor and the City Auditor's authorized representatives access to City records, property, premises, operations, events, employees, or other available sources of information, as necessary for the performance of their official duties.

Whereas, other Arizona municipalities have a local code provision that establishes and regulates audit committee meetings and allows their respective City Auditor open access to city records and property to conduct an audit or otherwise perform the duties of the City Auditor.

Whereas, a peer review by the Association of Local Government Auditors of the City Auditor Department for the period of July 1, 2021 to June 30, 2024, resulted in certain findings including that the City Manager is responsible for scheduling Audit, Finance and Enterprise Committee meetings only when there is a need, and that access to records for audit purposes is based on management policy rather than by ordinance or charter requirement.

Whereas, this Ordinance will codify Management Policy 126, allowing the City Auditor open and unrestricted access to records and property, and authorizing the City Auditor to request audit committee meetings as needed to ensure presentation and discussion of an audit plan, audit reports, and any other topics in furtherance of the official duties of the City Auditor.

Now therefore, be it ordained by the City Council of the City of Mesa, Maricopa County, Arizona, as follows:

Section 1: A new Mesa City Code Section 1-31-6 titled "Access to Records and Property" is hereby adopted as follows:

### **1-31-6: ACCESS TO RECORDS AND PROPERTY**

- A. The City Auditor shall have unrestricted and open access to all City records, property, information systems, and personnel necessary to conduct an audit or otherwise perform the duties of the City Auditor.
- B. A department, office, program, or any City employee shall not interfere with the City Auditor's right to access any City personnel and any City records, property, and information systems within their custody, and to inspect and make copies of such records and documents, including records and documents maintained electronically, that relate to the department, office, or program being audited.
- C. The authority and requirements set forth in this Section 1-31-6 are subject to state and federal law, including any statute, regulation, or professional ethics rule or policy, that renders certain records confidential, privileged, or otherwise protected from disclosure.

Section 2: A new Mesa City Code Section 1-31-7 titled "Audit Committee Meetings" is hereby adopted as follows:

### **1-31-7: AUDIT COMMITTEE MEETINGS**

The City Auditor shall meet with the Audit, Finance and Enterprise Committee during the City's fiscal year to present the Committee with an annual audit plan and to present and discuss completed audit reports. The City Auditor may request additional meetings in furtherance of the City Auditor's official duties with the Audit, Finance and Enterprise Committee as deemed necessary by the City Auditor.

Section 3: RECITALS. The recitals above are fully incorporated into this Ordinance by reference, and each recital represents a finding of fact and determination made by the City Council.

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

Section 5: EFFECTIVE DATE. The effective date of this Ordinance is thirty (30) days after the adoption of this Ordinance.

Section 6: SEVERABILITY. If any term, provision, section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid, unenforceable, or unconstitutional by the decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance and the remaining portions of this Ordinance shall remain in effect.

Passed and adopted by the City Council of the City of Mesa, Maricopa County, Arizona, this 18th day of May, 2026.

APPROVED:

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Mayor

ATTEST:

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City Clerk