



City Council Report

Date:

To: City Council

From: Joseph Lisitano, City Auditor

Subject: Proposed Update to City Auditor Ordinance

Purpose and Recommendation

The purpose of this report is to request City Council approval of the proposed amendment to Title 1, Chapter 31 of the Mesa City Code, entitled “City Auditor” by adding sections 6 and 7 related to access to records and audit committee meetings.

Background

A management policy is currently in place that allows the City Auditor access to records and information necessary to perform their official duties. The proposed amendment to the City Auditor ordinance will strengthen the independence of the City Auditor’s Office by ensuring access to recorded and information is not restricted.

In addition, Audit, Finance and Enterprise committee meetings are currently scheduled through the City Manager’s Office. The proposed amendment to the City Auditor ordinance will help to ensure that audit reports are presented.

Discussion

As required in 1-31-4 of the City Code, the City Auditor’s Office follows generally accepted government auditing standards issued by the United States Government Accountability Office. These standards require an external peer review every three years to ensure that audit organizations are complying with their established policies and applicable audit standards. The most recent peer review for the City Auditor’s Office included a recommendation to update the City ordinances to include providing access to records and scheduling of Audit, Finance and Enterprise Committee meetings to augment the structural independence of the City Auditor’s Office. If Council adopts the ordinances, the effective date will be 30 days after adoption.

Alternatives

If the City Council chooses not to adopt this ordinance, Chapter 31 of the Mesa City Code will not be amended as described above.

Fiscal Impact

These changes are not expected to have a significant fiscal impact.

Coordinated With

The report and draft ordinance were completed in coordination with the City Attorney's Office and City Manager's Office.