

# ORDINANCE NO. 2009-031

Adopted by the Sacramento City Council

June 23, 2009

## AN ORDINANCE ADDING CHAPTER 2.18 TO THE SACRAMENTO CITY CODE TO CREATE THE OFFICE OF THE CITY AUDITOR

BE IT ENACTED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

### BACKGROUND

#### Section 1.

Section 5 of the Charter of the City of Sacramento provides that "[t]he city council may establish departments, divisions, offices and positions of employment not established by this Charter or created thereunder and shall have the power to abolish, merge or consolidate same." Section 70 et seq. of the Charter further provides that the City Council may appoint officers of its own body to serve at the City Council's pleasure. The City Council finds that the creation of an Office of the City Auditor, with a Council-appointed City Auditor, pursuant to the foregoing provisions serves the best interests of the City, by making the City Auditor independent of the other City offices.

A city auditor directly appointed by the City Council promotes honest, efficient, effective, and fully accountable city government. A city auditor fulfills that mission by independently conducting audits and examinations of any city department, program, service or activity. Audits and examinations provide the city council and city management with information and evaluations regarding the effectiveness and efficiency with which city resources are employed, the adequacy of the system of internal controls, and compliance with city policies and procedures and regulatory requirements.

#### Section 2.

Chapter 2.18 is added to the Sacramento City Code to read as follows:

### Chapter 2.18

#### Office of the City Auditor

##### 2.18.010 Office of the City Auditor Created

There is created an Office of the City Auditor. The city council shall appoint the city auditor, who shall be a city officer under Section 70, subdivision (d), of the Charter. The city auditor shall have such staff and budget as the city council may prescribe. The city auditor shall appoint all other members of the city auditor's office.

#### **2.18.020 City Auditor Qualifications**

The city auditor shall be a certified public accountant, a certified internal auditor, or have such other or additional qualifications as the city council may establish by resolution. The city auditor shall set the qualifications for subordinate staff.

#### **2.18.030 Audit Plan and Standards**

- A. By March 1 each year, the city auditor shall submit an annual audit plan to the city council for approval. The annual audit plan may be amended during the year with the approval of the city council. The council may, by resolution, authorize a committee, charter officer, or an individual councilmember with respect to the councilmember's own office, to request additional audits.
- B. Audits shall be conducted in accordance with standards as prescribed by council resolution.

#### **2.18.040 City Auditor Reports**

The city auditor shall prepare a written report of the results of each audit conducted and will be responsible for retaining a copy as a permanent record. The council may prescribe by resolution the manner of report preparation and presentation.

#### **2.18.050 Access to Information**

City departments, offices and employees shall provide the city auditor access to all sources of information, property, and personnel relevant to the performance of an audit, unless restricted or prohibited by law. This section shall not apply to the office of any elected official, unless that elected official requested the audit, of that official's own office.

#### **2.18.060 Non-Interference with City Auditor**

No person shall directly or indirectly coerce or attempt to coerce the city auditor relative to the city auditor's examinations, audits, or the appointment or removal of any employee which is made by the city auditor.

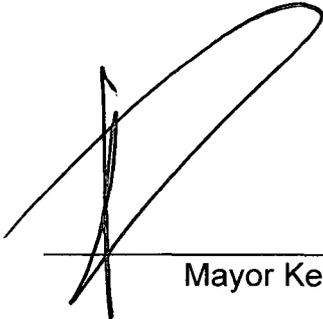
Adopted by the City of Sacramento City Council on June 23, 2009 by the following vote:

Ayes: Councilmembers Cohn, Fong, Hammond, McCarty, Pannell, Sheedy,  
Tretheway, Waters.

Noes: Mayor Johnson.

Abstain: None.

Absent: None.



\_\_\_\_\_  
Mayor Kevin Johnson

Attest:



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Shirley Concolino, City Clerk

Passed for Publication: June 16, 2009

Published: June 19, 2009

Effective: July 23, 2009