

Ordinance amending Chapter 12 ½ of the City Code of Ordinances regarding timeline for submission of annual audit plan.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CORPUS CHRISTI, TEXAS:

Section 1. Chapter 12 ½ - 2 (h) of the City Code of Ordinances regarding City Auditor timeline for submission of annual audit plan, is amended to read as follows:

“Sec. 12½-2. Independence, objectivity, and audit standards.

- (a) The organization and administration of the auditor's office shall be sufficiently independent to assure that no interference or influence shall adversely affect an independent and objective judgment of the auditor.
- (b) The office shall be provided a discrete budget sufficient to carry out the responsibilities and functions established in this chapter and to ensure appropriate professional development, continuing professional education, and compliance with applicable certification requirements.
- (c) The city auditor shall establish an organizational structure appropriate to carrying out the responsibilities and functions of this chapter.
- (d) No person shall be appointed to the position of city auditor who has been mayor, council member, or city manager of the city during a period of five (5) years prior to the date of the city auditor's appointment. In no case shall the city auditor be related, by affinity or consanguinity within the second degree, to the mayor, any council member or the city manager.
- (e) The city auditor shall not be actively involved in partisan political activities of the City of Corpus Christi.
- (f) Neither the city auditor nor any member of the office staff shall conduct or supervise an audit of an activity for which they were responsible or within which they were employed during the preceding two (2) years.
- (g) The city auditor shall adhere to government auditing standards, insofar as possible, when conducting the city auditor's work and will be independent as defined by those standards.

(h) The responsibility for selection of audit areas shall initiate with the city auditor, with due consideration of the interests and concerns of the city council and city manager. To accomplish this:

(1) No less than thirty (30) days prior to the beginning of each ~~calendar fiscal~~ year the city auditor shall submit an annual audit plan to the city council through the council audit committee for review and comment. The plan shall identify each audit to be conducted in terms of the department, organization, service, program, function, or policy to be audited and audit objectives to be addressed. The council audit committee shall forward the plan to the city council for city council review and final approval.

(2) The annual audit plan may be amended during the year, following notification of the council audit committee and due provision for comment. Such amendments may be initiated by the city auditor, or requested by the council audit committee, or the city manager, or city manager's designee; any amendments to the annual plan must be reviewed by and approved by the audit committee, with written notice of such changes to the full city council in a timely manner.

(3) Results of special audits shall be distributed in the same manner as all other audit reports, as provided in section 12-1/2-5, preparation and release of reports, of this chapter.

(4) If the city auditor determines that there is serious concern regarding fraud, abuse, or illegality, or that the scope of an audit in progress should be expanded as the result of any findings, the city auditor is authorized to initiate spontaneously and conduct, or expand the scope of, an audit beyond that approved in the work program. The city auditor shall notify the council audit committee of the change.

(5) Notwithstanding the calendar identified above in subsection (h)(1), the initial audit plan for remainder of the fiscal year ending July 31, 2012 shall be prepared by the city auditor and submitted to audit committee, for review and comments by audit committee, on or before November 30, 2011. The initial audit plan shall then be submitted to city council for its review and final approval.

(i) Within the budget approval process and personnel policies established by the city council for all departments, the city auditor shall have the power to appoint, employ, and remove such assistants, employees, and personnel as he/she may deem necessary for the efficient and effective administration of the affairs of the office of the city auditor. All employees of the city auditor's office shall be exempt from classified service.

(j) Neither the city manager, nor assistant city managers, nor the council nor any of its members shall in any manner dictate the appointment or removal of any such officer or employee whom the city auditor is empowered to appoint, subject to any duly authorized grievance procedure.

(k) As provided in the City Charter, Article II, [Section 29\(a\)](#), the city auditor may be removed only by a majority of the city council.

(Ord. No. 029171, § 1, 8-23-2011; Ord. No. 029287, § 1, 11-15-2011; Ord. No. 029755, § 1, 2-26-2013)

SECTION 2. If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word, or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision of this ordinance be given full force and effect for its purpose.

SECTION 3. Publication shall be made in the official publication of the City of Corpus Christi as required by the City Charter of the City of Corpus Christi.

That the foregoing ordinance was read for the first time and passed to its second reading on this the _____ day of _____, _____, by the following vote:

| | | | |
|----------------|-------|------------------|-------|
| Nelda Martinez | _____ | Chad Magill | _____ |
| Kelley Allen | _____ | Colleen McIntyre | _____ |
| Rudy Garza | _____ | Lillian Riojas | _____ |
| Priscilla Leal | _____ | Mark Scott | _____ |
| David Loeb | _____ | | |

That the foregoing ordinance was read for the second time and passed finally on this the _____ day of _____, _____, by the following vote:

| | | | |
|----------------|-------|------------------|-------|
| Nelda Martinez | _____ | Chad Magill | _____ |
| Kelley Allen | _____ | Colleen McIntyre | _____ |
| Rudy Garza | _____ | Lillian Riojas | _____ |
| Priscilla Leal | _____ | Mark Scott | _____ |
| David Loeb | _____ | | |

PASSED AND APPROVED, this the day of _____, _____.

ATTEST:

Rebecca Huerta
City Secretary

Nelda Martinez
Mayor