



AGENDA MEMORANDUM

Emergency Ordinance for the City Council Meeting November 18, 2014

DATE: 10/30/14
TO: Ronald L. Olson, City Manager
FROM: Arlena Sones, City Auditor
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826-3659

Approval of 2015 Annual Audit Plan

CAPTION:

Ordinance approving the 2015 Annual Audit Plan; and declaring an emergency.

PURPOSE:

To request approval of the 2015 Annual Audit Plan by City Council in accordance with the Code of Ordinance Chapter 12 ½ City Auditor.

BACKGROUND AND FINDINGS:

On November 2, 2010, voters approved an amendment to the City Charter adding the position of City Auditor. Chapter 12 ½ Section 2 (h) (1) of the City Code of Ordinance provides that the City Auditor shall submit an annual audit plan to the City Council through the Council Audit Committee for review and comment. On June 17, 2014, the Code was revised to allow the annual audit plan to follow the calendar year instead of the fiscal year; therefore, the City Auditor's Office is presenting the 2015 Annual Audit Plan for City Council approval.

In developing this plan, we sought input from the Mayor, City Council, the City Manager and his Executive Team, and others. We developed this plan based on areas considered to be of highest risk to the City.

This plan was presented to the Audit Committee for approval on November 18, 2014.

ALTERNATIVES:

City Council could revise this plan by adding or removing audit projects or could reject the plan in its entirety.

OTHER CONSIDERATIONS:

N/A

CONFORMITY TO CITY POLICY:

Conformance with City Code of Ordinance Chapter 12 ½ City Auditor

EMERGENCY / NON-EMERGENCY:

Emergency Ordinance – One Reading

DEPARTMENTAL CLEARANCES:

Audit Committee

FINANCIAL IMPACT:

Operating Revenue Capital Not applicable

Fiscal Year: 2014-2015	Project to Date Expenditures (CIP only)	Current Year	Future Years	TOTALS
Line Item Budget				
Encumbered / Expended Amount				
This item				
BALANCE				

Fund(s):

Comments:

RECOMMENDATION:

Approval of Emergency Ordinance as presented

LIST OF SUPPORTING DOCUMENTS:

Exhibit A – Ordinance to approve the 2015 Annual Audit Plan