

ORDINANCE NO. 2045-0722

AN ORDINANCE OF THE COUNCIL OF THE CITY OF AVONDALE, ARIZONA, AMENDING THE AVONDALE CITY CODE, CHAPTER 2 (ADMINISTRATION), ARTICLE I (IN GENERAL) RELATING TO THE OFFICE OF CITY AUDITOR.

SECTION 1. The Avondale City Code, Chapter 2 (Administration), Article I (In General), Section 2-3—2-12 (Reserved.) is hereby amended to read as follows:

2-3—2-11 - Reserved.

2-12 -OFFICE OF THE CITY AUDITOR; CITY AUDITOR.

(A) PURPOSE. THE PURPOSE OF THE OFFICE OF THE CITY AUDITOR IS TO PROVIDE INDEPENDENT AND OBJECTIVE ASSURANCES AND NON-AUDITING SERVICES ON CITY PROGRAMS AND ACTIVITIES TO CITY MANAGEMENT AND COUNCIL. SERVICES PROVIDED ARE DESIGNED TO ADD VALUE, IMPROVE THE ORGANIZATIONAL OPERATIONS, IDENTIFY OPPORTUNITIES TO MINIMIZE ORGANIZATIONAL RISKS, MAXIMIZE EFFICIENCY AND EFFECTIVENESS, AND STRENGTHEN PUBLIC CONFIDENCE AND ACCOUNTABILITY.

(B) ESTABLISHMENT. PURSUANT TO ARTICLE IV, SECTION I, SUBSECTION (A) OF THE AVONDALE CITY CHARTER, THERE IS HEREBY ESTABLISHED THE OFFICE OF THE CITY AUDITOR AS A SEPARATE DEPARTMENT OF THE CITY. THE OFFICE OF THE CITY AUDITOR SHALL CONSIST OF THE CITY AUDITOR AND AS MANY STAFF MEMBERS AS MAY BE DEEMED NECESSARY BY THE CITY AUDITOR AND AS MAY BE APPROVED BY THE COUNCIL THROUGH THE BUDGET PROCESS. THE OFFICE SHALL BE CHARGED WITH CONDUCTING FINANCIAL, PERFORMANCE, CONTRACT COMPLIANCE AND INTERNAL CONTROL AUDITS OF ALL CITY OF AVONDALE DEPARTMENTS, PROGRAMS, SERVICES, ACTIVITIES, BOARDS, AND COMMISSIONS AND REPORTING AUDIT FINDINGS AND RECOMMENDATIONS TO THE DIRECTORS OF THE AFFECTED DEPARTMENTS, THE CITY MANAGER, AUDIT COMMITTEE AND CITY COUNCIL. THE CITY AUDITOR SHALL BE APPOINTED BY THE CITY COUNCIL AND SHALL SERVE AT THE PLEASURE OF THE COUNCIL. THE CITY AUDITOR WILL REPORT ADMINISTRATIVELY TO THE COUNCIL AND FUNCTIONALLY TO THE AUDIT COMMITTEE. THE CITY AUDITOR WILL ORGANIZE AND ADMINISTER THE OFFICE OF THE CITY AUDITOR TO OPERATE WITHOUT MANAGEMENT INTERFERENCE AND SHALL BE PROVIDED WITH FREE AND OPEN ACCESS (EXCEPT WHERE

LIMITED BY LAW) TO ALL RECORDS, PERSONNEL, FACILITIES, SYSTEMS AND INFORMATION TO CARRY OUT THESE DUTIES.

(C) STANDARD AUDIT OF PRACTICE. THE OFFICE OF THE CITY AUDITOR WILL MEET THE GOVERNMENT AUDITING STANDARDS (YELLOW BOOK) PUBLISHED BY THE COMPTROLLER GENERAL OF THE UNITED STATES AS DEMONSTRATED BY UNDERGOING A PERIODIC EXTERNAL QUALITY PEER REVIEW ASSESSMENT, NOT EXCEEDING AN INTERVAL OF THREE YEARS.

(D) SCOPE OF THE OFFICE OF THE CITY AUDITOR. THE SCOPE OF THE OFFICE OF THE CITY AUDITOR WILL BE ADEQUATELY COMPREHENSIVE TO ASSIST CITY MANAGEMENT AND THE AUDIT COMMITTEE WITH DETERMINING WHETHER THE CITY'S NETWORK OF RISK MANAGEMENT, CONTROL, AND GOVERNANCE PROCESSES, AS DESIGNED AND REPRESENTED BY CITY MANAGEMENT, IS ADEQUATE AND FUNCTIONING IN A MANNER TO ENSURE:

- (1) RISKS ARE APPROPRIATELY IDENTIFIED AND MANAGED;
- (2) SIGNIFICANT FINANCIAL, MANAGERIAL, AND OPERATING INFORMATION IS ACCURATE, RELIABLE, AND TIMELY;
- (3) EMPLOYEES' ACTIONS COMPLY WITH POLICIES, STANDARDS, PROCEDURES, AND APPLICABLE LAWS AND REGULATIONS;
- (4) RESOURCES ARE ACQUIRED ECONOMICALLY, USED EFFICIENTLY, AND ADEQUATELY PROTECTED;
- (5) PROGRAMS, PLANS, AND OBJECTIVES ARE ACHIEVED;
- (6) QUALITY AND CONTINUOUS IMPROVEMENT ARE FOSTERED IN THE CITY'S CONTROL PROCESS;
- (7) NON-AUDIT SERVICES ARE CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS; AND
- (8) INTEGRITY LINE REPORTS ARE INVESTIGATED.

(E) INDEPENDENCE OF CITY AUDITOR. THE CITY AUDITOR WILL REPORT TO THE AUDIT COMMITTEE WITH RESPECT TO THE ADEQUACY AND EFFECTIVENESS OF INTERNAL CONTROL SYSTEMS, BUT IS NOT INTENDED TO PARTICIPATE DIRECTLY IN THE OPERATION OF THOSE SYSTEMS. THE CITY AUDITOR IS INDEPENDENT OF CITY OPERATIONS AND AS SUCH HAS NO RESPONSIBILITY FOR THE MANAGEMENT OF CITY OPERATIONS. THE CITY AUDITOR WILL NOT CONDUCT WORK WHERE THERE IS, OR THE APPEARANCE OF, A CONFLICT OF INTEREST. TO PROVIDE FOR THE INDEPENDENCE OF THE OFFICE OF THE CITY AUDITOR, THE CITY AUDITOR SHALL BE APPOINTED BY AND SERVE

AT THE PLEASURE OF THE COUNCIL. THE CITY AUDITOR WILL REPORT FUNCTIONALLY TO THE AUDIT COMMITTEE.

(F) RESPONSIBILITY OF CITY AUDITOR. THE CITY AUDITOR WILL PERIODICALLY:

(1) DEVELOP A FLEXIBLE, RISK-BASED INTERNAL ANNUAL AUDIT PLAN INCLUDING ANY RISKS OR CONTROL CONCERNS IDENTIFIED BY CITY MANAGEMENT. THE PLAN WILL BE SUBMITTED TO THE AUDIT COMMITTEE FOR REVIEW AND APPROVAL, AS WELL AS PERIODIC UPDATES;

(2) IMPLEMENT THE ANNUAL AUDIT PLAN, AS APPROVED, INCLUDING AS APPROPRIATE ANY SPECIAL TASKS OR PROJECTS REQUESTED BY CITY MANAGEMENT AND THE AUDIT COMMITTEE;

(3) EVALUATE THE ADEQUACY OF ACTIONS TAKEN BY CITY MANAGEMENT TO CORRECT REPORTED DEFICIENCIES;

(4) PRESENT FINAL INTERNAL AUDIT REPORTS WITH MANAGEMENT RESPONSES AND ACTION PLANS TO THE AUDIT COMMITTEE AND APPLICABLE PARTIES;

(5) MAINTAIN AND PRESENT TO THE AUDIT COMMITTEE A SUMMARY AND STATUS OF OPEN AUDIT RECOMMENDATIONS;

(6) PRESENT AN ANNUAL AUDIT ACTIVITY REPORT SUMMARIZING THE PRIOR FISCAL YEAR ACCOMPLISHMENTS OF THE CITY AUDIT PROGRAM;

(7) KEEP THE AUDIT COMMITTEE INFORMED OF EMERGING TRENDS AND SUCCESSFUL PRACTICES IN INTERNAL AUDITING.

(G) ACCESS. THE CITY AUDITOR WILL HAVE UNRESTRICTED AND INDEPENDENT ACCESS TO, AND THE RIGHT TO REQUEST MEETINGS WITH, THE AUDIT COMMITTEE AND CITY COUNCIL. ADDITIONALLY, THE CITY AUDITOR WILL HAVE ACCESS, CONSISTENT WITH LAW, TO ALL CITY RECORDS, PROPERTY, INFORMATION SYSTEMS, AND PERSONNEL NECESSARY TO ACCOMPLISH THE OBJECTIVES RELATED TO APPROVED ANNUAL AUDIT PLANS.

(H) INTERFERENCE WITH CITY AUDITOR PROHIBITED. A DEPARTMENT, OFFICE OR PROGRAM SUBJECT TO AN AUDIT SHALL COOPERATE WITH THE CITY AUDITOR OR THEIR DESIGNEE AND IS PROHIBITED FROM INTERFERING WITH THE AUDIT PROCESS, FROM INITIATION TO COMPLETION, INCLUDING THE FINDING, CONCLUSIONS, AND RECOMMENDATIONS OF THE AUDIT AND ANY ASSOCIATED REPORTS.

SECTION 2. The Avondale City Code, Chapter 2 (Administration), Article I (In General), Section 2-36 (Creation and scope) is hereby amended as follows:

2-36 – Creation and scope.

- (a) There is hereby adopted a merit system for the employees of the city for the purpose of regulating and controlling the appointments, promotions, demotions, discharges and reinstatement of all officers and employees of the city, the provisions of which shall apply to all officers and employees of the city except those elected by the people. Additionally, the merit system shall not apply to the city manager, ~~city clerk~~, city attorney, city presiding municipal judge, CITY AUDITOR, persons engaged under contract to supply expert, professional or technical services, temporary employees, volunteer firemen and volunteer personnel who receive no regular compensation from the city.

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SECTION 3. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason to be held invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

SECTION 4. The Mayor, the Acting City Manager, the City Clerk and the City Attorney are hereby authorized and directed to take all steps necessary to carry out the purpose and intent of this Ordinance.

PASSED AND ADOPTED by the Council of the City of Avondale, Arizona, July 11, 2022.


[Kenn Weise \(Jul 12, 2022 08:24 PDT\)](#)
Kenneth N. Weise, Mayor

ATTEST:



Marcella Carrillo, City Clerk

APPROVED AS TO FORM:


[Nicholle Harris \(Jul 12, 2022 08:21 PDT\)](#)

Nicholle Harris, City Attorney