LEGISLATIVE
150284A

1 **ORDINANCE NO. 150284**
2
3 **An ordinance of the City of Gainesville, Florida, amending the Code of**
4 **Ordinances relating to the duties of the City Auditor; by creating Chapter 2.**
5 ***Administration*, Article III. *Officers and Employees*, Division 3. – *City Internal***
6 ***Auditor*; providing for duties of internal auditor; providing for authority as**
7 **to subordinates; providing for a committee to assist the internal auditor and**
8 **commission in selection of external auditor; providing directions to the**
9 **codifier; providing a severability clause; providing a repealing clause; and**
10 **providing an immediate effective date.**
11
12 **WHEREAS,** the City Charter was amended by a special act of the legislature to establish

13 the Office of the City Auditor and broadly define the duties and responsibilities of the Office; and

14 **WHEREAS**, the City Commission has determined that the duties and responsibilities of

15 the Office should be more specifically described to include financial audits, performance audits,

16 attestation engagements and inspector general duties; and

17 **WHEREAS**, this ordinance includes authorization to designate a committee as having

18 responsibility to assist the city commission in the selection of external auditors pursuant to

19 Section 218.391, Florida Statutes; and

20 **WHEREAS**, at least ten (10) days' notice has been given once by publication in a

21 newspaper of general circulation notifying the public of this proposed ordinance and of public

22 hearings in the City Hall Auditorium located on the first floor of City Hall in the City of

23 Gainesville; and

24 **WHEREAS**, public hearings were held pursuant to the notice described above at which

25 hearings the parties in interest and all others had an opportunity to be and were, in fact, heard.

26 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE**

27 **CITY OF GAINESVILLE, FLORIDA:**

28 **Section 1.** A new Division 3 titled "City Internal Auditor" is created within Chapter 2 of

CODE: Words underlined are additions.

1   the City of Gainesville Code of Ordinances to read as follows.

2   DIVISION 3. CITY INTERNAL AUDITOR.

3   **Sec. 2-176. Duties.**

4   In addition to the duties stated in Section 3.05 of the city charter, the city internal auditor shall:

5   (a)   Perform financial and performance audits as well as attestation engagements in
6   accordance with Generally Accepted Governmental Auditing Standards (GAGAS).
7
8   (b)   Perform or cause to be performed investigations of fraud, waste, and abuse allegations.
9
10   (c)   Perform all other duties, including GAGAS defined "nonaudit services" or "professional
11   services other than audits or attestation engagements" assigned by the city commission.
12
13   (d)   Assist the audit and finance committee in establishing factors to use for the evaluation of
14   external auditors, issuing request for qualifications, evaluating and ranking external
15   auditor candidates.
16
17   (e)   Perform the duties of inspector general.
18
19   **Sec. 2-177. Authority to appoint and remove subordinate employees.**

20   The internal auditor shall appoint and remove all subordinate employees in the internal auditor's

21   office.

22   **Sec. 2-178. Audit committee; selection of external auditor.**

23   Pursuant to Section 218.391, Florida Statutes, the city commission shall appoint a committee

24   who shall establish factors to use to evaluate external auditor candidates, cause a notice of

25   issuance of request for proposals to be issued when the city seeks to contract with an external

26   auditor, evaluate and rank the external auditor proposals and make recommendations to the City

27   Commission on the ranking of proposals.

28   **Section 2.** It is the intention of the City Commission that the provisions of Section 1 of

29   this ordinance shall become and be made a part of the Code of Ordinances of the City of

30   Gainesville, Florida, and that the sections and paragraphs of this ordinance may be renumbered

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1   or relettered in order to accomplish such intentions.

2   **Section 3.** If any word, phrase, clause, paragraph, section, or provision of this ordinance

3   or the application hereof to any person or circumstance is held invalid or unconstitutional, such

4   finding shall not affect the other provisions or applications of this ordinance that can be given

5   effect without the invalid or unconstitutional provision or application, and to this end the

6   provisions of this ordinance are declared severable.

7   **Section 4.** All ordinances or parts of ordinances in conflict herewith are to the extent of

8   such conflict hereby repealed.

9   **Section 5**. This ordinance shall become effective immediately upon adoption.

10

11   **PASSED AND ADOPTED** this _____ day of _____, 2016.

12
13
14   _____
15   EDWARD B. BRADDY
16   MAYOR
17
18   Attest: Approved as to form and legality:
19
20   _____   _____
21   KURT M. LANNON   NICOLLE M. SHALLEY
22   CLERK OF THE COMMISSION   CITY ATTORNEY

23

24   This ordinance passed on first reading this _____ day of _____, 2016.

25   This ordinance passed on second reading this _____ day of _____, 2016.

CODE: Words underlined are additions.