



## Legislation Details (With Text)

**File #:** 150297. **Version:** 1 **Name:**  
**Type:** Resolution **Status:** Adopted  
**File created:** 8/31/2015 **In control:** City Attorney  
**On agenda:** 2/4/2016 **Final action:** 2/4/2016  
**Title:** CITY AUDITOR - UPDATE THE RULES OF THE CITY COMMISSION TO INCLUDE RESPONSIBILITIES OF AUDIT AND FINANCE COMMITTEE (B)

Resolution No. 150297

A resolution amending and restating in its entirety the rules of the City Commission to describe the responsibilities, composition and operation of the Audit and Finance Committee; providing a repealing clause and providing an immediate effective date.

### Sponsors:

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### Code sections:

**Attachments:** 1. 150297A\_draft resolution\_20160204, 2. 150297\_resolution\_20160204.pdf

Date	Ver.	Action By	Action	Result
2/4/2016	1	City Commission	Adopted (Resolution)	Pass

## CITY AUDITOR - UPDATE THE RULES OF THE CITY COMMISSION TO INCLUDE RESPONSIBILITIES OF AUDIT AND FINANCE COMMITTEE (B)

Resolution No. 150297

A resolution amending and restating in its entirety the rules of the City Commission to describe the responsibilities, composition and operation of the Audit and Finance Committee; providing a repealing clause and providing an immediate effective date.

The City Commission adopt the proposed resolution.

The City's internal auditor advised the Audit and Finance Committee that Charter Section 3.05 and Resolution No. 970187, both relating to the functions, policies, and procedures of his office, were outdated and should be revised. The Audit and Finance Committee recommended and the City Commission approved the City Attorney and City Auditor draft the requested changes and bring them back by resolution and/or ordinance.

The revisions can be accomplished by the adoption of an ordinance and by amending the Auditor's resolution and City Commission rules. Ordinance No. 150284 and Resolution No. 150127 are companions to this resolution.

During a review of the existing resolution on Auditor's responsibilities, the Auditor discovered that policy P-90-1 was omitted from both the Auditor's resolution and the City Commission rules. Policy P-90-1 describes the scope, responsibility and operation of the Audit and Finance Committee. Most importantly, Policy P-90-1 designated the Audit and Finance Committee as the advisory body to assist in selection of internal audits.

Section 218.391, F.S. requires a municipality to appoint a committee to assist the City Commission in selecting

an external auditor for the City's annual audit. While historically the Audit and Finance Committee has performed this function, this resolution would clarify the Audit and Finance Committee responsibilities. The revisions are contained in a new subsection B. which starts on line 13 on page 10 of this Resolution. No other changes were made to the Commission's rules.