

**CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY**



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Bill Type and Number: Ordinance 2023-346

Introducer/Sponsor(s): Council Member Bowman

Date of Introduction: May 23, 2023

Committee(s) of Reference: R, F

Date of Analysis: May25, 2023

Type of Action: Ordinance Code amendment

Bill Summary: The bill amends Ordinance Code Chapter 13 – Council Auditor’s Office – to add language permitting the Council President to execute agreements with not-for-profit local government auditor trade associations or organizations in an amount not to exceed \$15,000 to provide peer reviews of the Council Auditor’s Office. Any agreements for a contractual amount exceeding \$15,000 would need to be procured in accordance with the City’s Procurement Code or be approved by the City Council. The language provides that any local government auditor trade association or organization doing business with the City that is required to comply with the nondiscrimination policy requirements of Chapter 126, Part 4, shall be deemed to comply with such requirements if the association or organization’s nondiscrimination policy substantially conforms to the City’s nondiscrimination policy. The Council Auditor’s Office is designated as the oversight agency this provision.

Background Information: The Council Auditor’s Office follows government auditing standards established by the U.S. Government Accountability Office, which require that audit organizations be subjected to a peer review every three years to determine adherence to the standards. The Council Auditor’s Office is a member of the Association of Local Government Auditors (ALGA), which coordinates a peer review program for the benefit of member organizations. The program works by ALGA finding participants to take part in peer reviews of different member organizations while helping to ensure the independence and competence of the peer review teams. The city being reviewed pays just the travel costs of the visiting team. The program benefits both organizations because participating in a peer review also provides valuable training to staff. Alternatively, a jurisdiction could hire a CPA firm to perform the needed review, although that would be more expensive. This Code amendment would grant authorization to the Council President to execute contracts for such peer review visits and the payment of travel expenses without the need for legislation being introduced on a case-by-case basis every three years.

Policy Impact Area: Council Auditor’s Office peer review process

Fiscal Impact: The bill authorizes Council President approval of expenses up to \$15,000, which would be budgeted every three years in the Auditor’s Office budget. Generally the expenses of visiting peer review teams are less than \$5,000.

Analyst: Clements