BILL NO. G-13-02-18

GENERAL ORDINANCE NO. G-_____

AN ORDINANCE AMENDING CHAPTER 33: DEPARTMENTS, BOARDS AND OTHER ADMINISTRATIVE BODIES, SUBCHAPTER DEPARTMENT OF INTERNAL AUDIT, OF THE CODE OF ORDINANCES OF THE CITY OF FORT WAYNE, INDIANA.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. That Chapter 33: Departments, Boards and other Administrative Bodies, subchapter Department of Internal Audit, of the Code of Ordinances of the City of Fort Wayne, Indiana, is amended as follows:

CHAPTER 33: DEPARTMENTS, BOARDS AND OTHER ADMINISTRATIVE BODIES

DEPARTMENT OF INTERNAL AUDIT

§ 33.031 DIRECTOR OF INTERNAL AUDIT. is amended as follows:

(B) The Director of Internal Audit shall be a person knowledgeable in public administration, public financial practices and internal controls, and governmental accounting and auditing procedures. The Director of Internal Audit shall be a Certified Public Accountant (CPA), or a Certified Internal Auditor (CIA), or the equivalent. (CPA and/or CIA certification preferred.)

§ 33.032 AUDIT COMMITTEE ESTABLISHED; RESPONSIBILITIES; MEMBERSHIP; TERMS. is amended as follows:

(A) An Audit Committee is hereby established to:

(1) Consult with the department of Internal audit regarding technical issues;

(2) Approve annual audit plans and review individual audit plans;

(3) Review and approve internal audit reports before final distribution;

(4) Provide review and oversight of the financial reporting practices and internal financial, compliance and operational controls of the city and city utilities;

(5) Review the results of annual financial and compliance audits conducted by the Indiana State Board of Accounts and independent auditing firms;

(6) Follow-up on management's resolution of audit issues;

(7) Work to assure maximum coordination between the work of the Director of Internal Audit and the needs of the Mayor and the Common Council;

(8) Recommend to the Mayor an annual budget sufficient to fund the Department of Internal Audit after a comprehensive review of the auditing and consulting needs of the city and city utilities;

(9) Report annually to City Council how it has discharged its duties and met its responsibilities.

(B) The Audit Committee shall consist of the following members:

(1) A member of the Allen County Chapter of the Institute of Internal Auditors and recommended to the Mayor by that body for a three-year term;

(2) An active CPA or CIA, recommended to the Mayor by the Greater Fort Wayne Chamber of Commerce for a two year term;

(3) A chief financial officer, controller, or director of finance of a local governmental unit as recommended to the Mayor by the State Board of Accounts' local office for an initial one-year term (with subsequent terms to be for three years);

(4) A representative from the Mayor's office appointed by the Mayor for a one-year term;

(5) One member to be appointed by the Common Council for a one-year term.

(6) One division director to be appointed by the Mayor on a rotating basis for a one calendar year term, to serve as an ad hoc member with no voting privileges.

(C) Members may be reappointed.

§ 33.034 RESPONSIBILITIES OF DIRECTOR AND DEPARTMENT. is amended as follows:

(A) The Director of Internal Audit and the Department of Internal Audit shall have such assistants and employees as are necessary to perform duties provided by the Audit Committee or Mayor.

(B) *Scope of audits.*

(1) The Director of Internal Audit shall have responsibility to conduct expanded scope audits of all departments, offices, boards, activities and agencies of the city and city utilities.

(2) Audits shall be conducted in accordance with generally accepted government auditing standards applicable to financial and performance audits.

(C) *Annual audit plan.*

(1) At the beginning of each calendar year, the Director of Internal Audit shall submit an annual audit plan to the Audit Committee for approval. The plan shall include the departments, offices, boards, activities

and agencies scheduled for audit during the year. This plan may be amended during the year after review and approval by the Audit Committee.

(2) In the selection of audit areas, the determination of audit scope and the timing of audit work, the Director of Internal Audit should consult with federal and state auditors, independent auditors, and city and city utilities management so that the desirable audit coverage is provided and audit efforts may be properly coordinated.

(3) On an annual basis, the Director of Internal Audit shall hold a training session for Division and Department Heads who are included in the current year's audit plan. Training will cover the audit process.

(D) *Special audits.* The Mayor, the Controller, or the Common Council by a two-thirds vote of that body, may request the Director of Internal Audit to perform special audits that are not included in the annual audit plan. After approval of the Audit Committee, a special audit shall become an amendment to the annual audit plan.

(E) Sufficient funds shall be provided to carry out the responsibilities specified herein. The Audit Committee shall recommend a budget to the Mayor for submission to the Common Council.

(F) The Department of Internal Audit shall retain for at least six years a complete file of each audit report and each report of other examinations, investigations, surveys and reviews made under legislative authority. The file should include audit work papers and other supportive materials directly pertaining to the audit report.

(G) All officers and employees of the city and city utilities shall furnish the Director of Internal Audit with requested information any records within their custody regarding powers, duties, activities, organization, property, financial transaction and methods of business required to conduct an audit or otherwise perform audit duties. In addition, they shall provide access for the Director of Internal Audit to inspect all property, equipment and facilities within their custody.

(H) Each audited department shall establish an audit liaison that will serve as the primary point of contact for information through the audit process and will gather and route information including documentation requests and management's responses to audit recommendations.

(I) Upon completion of each internal audit, the Director of Internal Audit shall issue a survey to the department manager. The survey shall include instructions for response delivery to the Audit Committee Chair and the Mayoral appointment. Submission of the survey is mandatory.

§ 33.035 AUDIT REPORTS. Is amended as follows:

(C) If appropriate, the audit report shall contain the professional conclusions of the audit regarding the management activities audited. Financial statements issued shall contain the professional opinion of the contract auditor.

(E) *Agency response*. A final draft of the audit report will be forwarded to the audited agency and the Mayor for review and comment before it is released. The agency must respond in writing, specifying agreement with audit findings and recommendations or reasons for disagreement with findings and/or recommendations, plans for implementing solutions to identified problems and a timetable to complete such activities. The response shall be forwarded to the Director of Internal Audit within 30 days. The Director of Internal Audit will include the full text of the agency's response in the report. **<u>The draft and response will be taken to the Audit Committee for approval.</u>** The report shall then be available for public release. If a response is not received, the report will be reviewed for approval and may be issued without a response.

§ 33.036 **REPORT OF IRREGULARITIES. Is amended as follows:**

If the director of internal audit detects apparent violations of law or apparent instances of misfeasance or nonfeasance by an officer or employee or information that indicates derelictions may be reasonably anticipated, the Director of Internal Audit shall report the irregularities in writing to the City Attorney, who will report it to the Audit Committee and to the Mayor as necessary. If the irregularity is suspected to be criminal in nature, the City Attorney shall notify the appropriate prosecuting authority in addition to those previously cited.

SECTION 2. That this Ordinance is in full force and effect from and after its passage and any and all necessary approval by the Mayor.

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Council Member

APPROVED AS TO FORM AND LEGALITY

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Carol Helton, City Attorney

CHAPTER 33: DEPARTMENTS, BOARDS AND OTHER ADMINISTRATIVE BODIES

DEPARTMENT OF INTERNAL AUDIT

§ 33.030 ESTABLISHMENT.

The Department of Internal Audit is hereby established.

('74 Code, § 2-141) (Ord. G-12-90, passed 4-24-90)

§ 33.031 DIRECTOR OF INTERNAL AUDIT.

(A) The Director of Internal Audit shall be named by the Mayor and ratified by a majority vote of the Audit Committee.

(B) The Director of Internal Audit shall be a person ~~able to manage a professional audit staff, analyze financial records, evaluate operations for economy, efficiency and program results.~~ Knowledgeable in public administration, public financial practices and internal controls, and governmental accounting and auditing procedures. The Director of Internal Audit shall be a Certified Public Accountant (CPA), or a Certified Internal Auditor (CIA), or the equivalent. (CPA and/or CIA certification preferred.)

(C) The Director of Internal Audit shall not be actively involved in partisan political activities.

(D) The Director of Internal Audit may be removed for cause by the Mayor if removal is ratified by at least a two-thirds vote of the Audit Committee.

('74 Code, § 2-142) (Ord. G-12-90, passed 4-24-90; Am. Ord. G-18-99, passed 9-28-99)

§ 33.032 AUDIT COMMITTEE ESTABLISHED; RESPONSIBILITIES; MEMBERSHIP; TERMS.

(A) ~~(A)~~ An Audit Committee is hereby established to: ~~consult with the Department of Internal Audit regarding technical issues and to work to assure maximum coordination between the work of the Director of Internal Audit and the needs of the Mayor and the Common Council.~~

(1) Consult with the department of Internal audit regarding technical issues;
(2) Approve annual audit plans and review individual audit plans;
(3) Review and approve internal audit reports before final distribution;
(4) Provide review and oversight of the financial reporting practices and internal financial, compliance and operational controls of the city and city utilities;
(5) Review the results of annual financial and compliance audits conducted by the Indiana State Board of Accounts and independent auditing firms;
(6) Follow-up on management's resolution of audit issues;
(7) Work to assure maximum coordination between the work of the Director of Internal Audit and the needs of the Mayor and the Common Council;
(8) Recommend to the Mayor an annual budget sufficient to fund the Department of Internal Audit after a comprehensive review of the auditing and consulting needs of the city and city utilities;
(9) Report annually to City Council how it has discharged its duties and met its responsibilities.

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(B) The Audit Committee shall consist of the following members:

(1) A member of the Allen County Chapter of the Institute of Internal Auditors and recommended to the Mayor by that body for a three-year term;

(2) ~~A member of the Allen County Bar Association with experience in governmental finance issues and recommended to the Mayor by that body for an initial two-year term (with subsequent terms to be for three years)~~An active CPA or CIA, recommended to the Mayor by the Greater Fort Wayne Chamber of Commerce for a two year term;

(3) A chief financial officer, controller, or director of finance of a local governmental unit as recommended to the Mayor by the State Board of Accounts' local office for an initial one-year term (with subsequent terms to be for three years);

(4) A representative from the Mayor's office appointed by the Mayor for a one-year term;

(5) One member to be appointed by the Common Council for a one-year term.

(6) One division director to be appointed by the Mayor on a rotating basis for a one calendar year term, to serve as an ad hoc member with no voting privileges.

(B) Members may be reappointed.

('74 Code, § 2-143) (Ord. G-12-90, passed 4-24-90)

§ 33.033 AUDITING STANDARDS.

The Director of Internal Audit and the Department of Internal Audit will adhere to generally accepted government auditing standards in conducting their work and will be considered independent as defined by those standards.

('74 Code, § 2-144) (Ord. G-12-90, passed 4-24-90)

§ 33.034 RESPONSIBILITIES OF DIRECTOR AND DEPARTMENT.

(A) The Director of Internal Audit and the Department of Internal Audit shall have such assistants and employees as are necessary to perform duties provided by the Audit Committee or Mayor.

(B) *Scope of audits.*

(1) The Director of Internal Audit shall have responsibility to conduct expanded scope audits of all departments, offices, boards, activities and agencies of the city and city utilities.

(2) Audits shall be conducted in accordance with generally accepted government auditing standards applicable to financial and performance audits.

(C) *Annual audit plan.*

(1) At the beginning of each calendar year, the Director of Internal Audit shall submit an annual audit plan to the Audit Committee for ~~review~~ approval. The plan shall include the departments, offices, boards, activities and agencies scheduled for audit during the year. This plan may be amended during the year after review ~~with~~ and approval by the Audit Committee. ~~Additionally, the Director of Internal Audit may initiate and conduct any other audit he or she deems necessary.~~

(2) In the selection of audit areas, the determination of audit scope and the timing of audit work, the Director of Internal Audit should consult with federal and state auditors, ~~and~~ independent auditors, and city and city utilities management so that the desirable audit coverage is provided and audit efforts may be properly coordinated.

(3) On an annual basis, the Director of Internal Audit shall hold a training session for Division and Department Heads who are included in the current year's audit plan. Training will cover the audit process.

(D) *Special audits.*

~~(1)~~ The Mayor, the Controller, or the Common Council by a two-thirds vote of that body, may request the Director of Internal Audit to perform special audits that are not included in the annual audit plan. After ~~consultation with~~approval of the Audit Committee, a special audit ~~requested by the Mayor or Controller may~~shall become an amendment to the annual audit plan.

~~(2) The Director of Internal Audit shall submit the report of the special audit to the Mayor and the Controller and shall provide copies of the report to the Audit Committee.~~

(E) Sufficient funds shall be provided to carry out the responsibilities specified herein. The Audit Committee shall recommend a budget to the Mayor for submission to the Common Council.

(F) The Department of Internal Audit shall retain for at least six years a complete file of each audit report and each report of other examinations, investigations, surveys and reviews made under legislative authority. The file should include audit work papers and other supportive materials directly pertaining to the audit report.

(G) All officers and employees of the city and city utilities shall furnish the Director of Internal Audit with requested information any records within their custody regarding powers, duties, activities, organization, property, financial transaction and methods of business required to conduct an audit or otherwise perform audit duties. In addition, they shall provide access for the Director of Internal Audit to inspect all property, equipment and facilities within their custody.

(H) Each audited department shall establish an audit liaison that will serve as the primary point of contact for information through the audit process and will gather and route information including documentation requests and management's responses to audit recommendations.

(I) Upon completion of each internal audit, the Director of Internal Audit shall issue a survey to the department manager. The survey shall include instructions for response delivery to the Audit Committee Chair and the Mayoral appointment. Submission of the survey is mandatory.

('74 Code, § 2-145) (Ord. G-12-90, passed 4-24-90)

§ 33.035 AUDIT REPORTS.

(A) Each audit will result in a written report.

(B) The Director of Internal Audit shall submit each audit report to the audited agency, City Council, Mayor and Audit Committee and shall retain a copy in his or her office as a permanent record.

(C) If appropriate, the audit report shall contain the professional ~~opinion of the Director of Internal Audit or the contract auditor concerning the financial statements issued by the audited agency, or if the audit is an expanded scope audit, the report will contain the professional conclusions of the audit regarding the management activities audited.~~conclusions of the audit regarding the management activities audited. Financial statements issued shall contain the professional opinion of the contract auditor.

(D) The Director of Internal Audit shall include in the audit reports:

(1) A precise statement of the scope encompassed by the audit;

(2) A statement that the audit was performed

in accordance with generally accepted government auditing standards;

(3) A statement that an examination for compliance with applicable laws, policies and regulations was conducted, and presentation of the findings associated with that examination;

(4) A statement of the significant audit findings, including a statement of the underlying cause, evaluative criteria used and the current and prospective significance of the findings;

(5) A statement that internal control systems were examined and a report of any material weaknesses found.

(6) Statements of response submitted by the audited department, board or agency relevant to the audit findings;

(7) A concise statement of the corrective actions previously taken or contemplated as a result of the audit findings and a timetable for their accomplishment;

(8) Recommendations for additional necessary or desirable action.

(E) *Agency response.* A final draft of the audit report will be forwarded to the audited agency and the Mayor for review and comment before it is released. The agency must respond in writing, specifying agreement with audit findings and recommendations or reasons for disagreement with findings and/or recommendations, plans for implementing solutions to identified problems and a timetable to complete such activities. The response ~~must~~ shall be forwarded to the Director of Internal Audit within 30 days. The Director of Internal Audit will include the full text of the agency's response in the report. The report shall then be available for public release. If a response is not received, the report will be reviewed for approval and may be issued without a response.

('74 Code, § 2-146) (Ord. G-12-90, passed 4-24-90)

§ 33.036 REPORT OF IRREGULARITIES.

If the director of internal audit detects apparent violations of law or apparent instances of misfeasance or nonfeasance by an officer or employee or information that indicates derelictions may be reasonably anticipated, the Director of Internal Audit shall report the irregularities in writing to the ~~Audit Committee and to the Mayor~~City Attorney, who will report it to the Audit Committee and to the Mayor as necessary.~~.~~ If the irregularity is suspected to be criminal in nature, the ~~Director of Internal Audit~~City Attorney shall notify the appropriate prosecuting authority in addition to those previously cited.

('74 Code, § 2-147) (Ord. G-12-90, passed 4-24-90)

§ 33.037 CONTRACT AUDITORS, CONSULTANTS AND EXPERTS.

(A) Upon approval of the Audit Committee, and in accordance with the City of Fort Wayne consulting ordinance, the Director of Internal Audit may obtain the services of certified or registered public accountants, certified or registered in the state, qualified management consultants or other professional experts necessary to perform the Director of Internal Audit's duties.

(B) An audit that is performed by contract must be conducted by persons who have no financial interests in the affairs of the governmental unit or its officers. The Director of Internal Audit will coordinate and monitor auditing performed by public accounting or other organizations employed under contract by the city and city utilities to assist with audit related activities.

('74 Code, § 2-148) (Ord. G-12-90, passed 4-24-90)

CHAPTER 33: DEPARTMENTS, BOARDS AND OTHER ADMINISTRATIVE BODIES

Section

which form shall be developed by the Office of the Citizen's Advocate, advising other agencies or departments of matters of possible concern to them.

(C) *Affected departments.* Employees and representatives of the following departments shall be subject to the requirements of this section:

(1) Board of Health.

(2) S.H.E.D.

(3) Zoning Enforcement.

(4) Board of Works.

(5) Humane Shelter.

(6) Park Department.

(7) Citizens' Advocate.
('74 Code, § 1-9.1) (Ord. G-37-84, passed 12-11-84)

DEPARTMENT OF PUBLIC PARKS

§ 33.020 ADOPTION OF STATE LAWS GOVERNING DEPARTMENT.

The city does hereby adopt IC 36-10-4 et seq.
('74 Code, § 2-4) (Ord. G-22-83, passed 8-23-83)

DEPARTMENT OF INTERNAL AUDIT

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(2) In the selection of audit areas, the determination of audit scope and the timing of audit work, the Director of Internal Audit should consult with federal and state auditors and independent auditors so that the desirable audit coverage is provided and audit efforts may be properly coordinated.

(D) *Special audits.*

(1) The Mayor, the Controller, or the Common Council by a two-thirds vote of that body, may request the Director of Internal Audit to perform special audits that are not included in the annual audit plan. After consultation with the Audit Committee, a special audit requested by the Mayor or Controller may become an amendment to the annual audit plan.

(2) The Director of Internal Audit shall submit the report of the special audit to the Mayor and the Controller and shall provide copies of the report to the Audit Committee.

(E) Sufficient funds shall be provided to carry out the responsibilities specified herein. The Audit Committee shall recommend a budget to the Mayor for submission to the Common Council.

(F) The Department of Internal Audit shall retain for at least six years a complete file of each audit report and each report of other examinations, investigations, surveys and reviews made under legislative authority. The file should include audit work papers and other supportive materials directly pertaining to the audit report.

(G) All officers and employees of the city and city utilities shall furnish the Director of Internal Audit with requested information any records within their custody regarding powers, duties, activities, organization, property, financial transaction and methods of business required to conduct an audit or otherwise perform audit duties. In addition, they shall provide access for the Director of Internal Audit to inspect all property, equipment and facilities within their custody.
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(B) The Director of Internal Audit shall submit each audit report to the audited agency, City Council, Mayor and Audit Committee and shall retain a copy in his or her office as a permanent record.

(C) If appropriate, the audit report shall contain the professional opinion of the Director of Internal Audit or the contract auditor concerning the financial statements issued by the audited agency, or if the audit is an expanded scope audit, the report will contain the professional conclusions of the audit regarding the management activities audited.

(D) The Director of Internal Audit shall include in the audit reports:

(1) A precise statement of the scope encompassed by the audit;

(2) A statement that the audit was performed

in accordance with generally accepted government auditing standards;

(3) A statement that an examination for compliance with applicable laws, policies and regulations was conducted, and presentation of the findings associated with that examination;

(4) A statement of the significant audit findings, including a statement of the underlying cause, evaluative criteria used and the current and prospective significance of the findings;

(5) A statement that internal control systems were examined and a report of any material weaknesses found.

(6) Statements of response submitted by the audited department, board or agency relevant to the audit findings;

(7) A concise statement of the corrective actions previously taken or contemplated as a result of the audit findings and a timetable for their accomplishment;

(8) Recommendations for additional necessary or desirable action.

(E) *Agency response.* A final draft of the audit report will be forwarded to the audited agency and the Mayor for review and comment before it is released. The agency must respond in writing, specifying agreement with audit findings and recommendations or reasons for disagreement with findings and/or recommendations, plans for implementing solutions to identified problems and a timetable to complete such activities. The response must be forwarded to the Director of Internal Audit within 30 days. The Director of Internal Audit will include the full text of the agency's response in the report. The report shall then be available for public release.
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('74 Code, § 2-147) (Ord. G-12-90, passed 4-24-90)

§ 33.037 CONTRACT AUDITORS, CONSULTANTS AND EXPERTS.

(A) Upon approval of the Audit Committee, and in accordance with the City of Fort Wayne consulting ordinance, the Director of Internal Audit may obtain the services of certified or registered public accountants, certified or registered in the state, qualified management consultants or other professional experts necessary to perform the Director of Internal Audit's duties.

(B) An audit that is performed by contract must be conducted by persons who have no financial interests in the affairs of the governmental unit or its officers. The Director of Internal Audit will coordinate and monitor auditing performed by public accounting or other organizations employed under contract by the city and city utilities to assist with audit related activities.
('74 Code, § 2-148) (Ord. G-12-90, passed 4-24-90)

CITY PLAN COMMISSION

§ 33.050 ESTABLISHMENT; COMPOSITION.

(A) The City Plan Commission is hereby established in conformance with IC 36-7-4-200 et seq.

(B) The City Plan Commission shall consist of nine members. Four official members shall be appointed as follows: One member selected by the Common Council from its membership; one member selected by the Board of Park Commissioners from its membership; any one member or designated representative selected by the Board of Public Works; the City Engineer. The Mayor shall appoint five citizen members, not more than three of whom shall be members of the same political party. ('74 Code, § 2-54) (Ord. 2267, passed - -)