



Legislation Text

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140242
ORIGINAL

ALD. KOVAC

A charter ordinance relating to internal audits.

3-16.5 cr

This charter ordinance requires that the auditing division of the office of the city comptroller:

1. Develop an annual audit plan and submit the plan to the finance and personnel committee.
2. Report to the finance and personnel committee, all audits, programmatic reviews, special projects and fraud hotline activity reports prepared by the auditing division.
3. Submit status reports to the common council, indicating audits completed, major findings and corrective actions to be taken.

The Mayor and Common Council of the City of Milwaukee do ordain as follows:

Part 1. Section 3-16.5 of the charter is created to read:

3-16.5 Internal Audit. 1. AUDIT PLAN. a. The auditing division of the city comptroller's office shall develop an annual audit plan and submit the plan to the finance and personnel committee of the common council.

b. The audit plan shall include, at a minimum, each planned audit, including the type of audit and auditable unit, identifying the department, board, commission, service program, function or policy to be audited.

c. The auditing division may change the audit plan and initiate, conduct or expand the scope of the audit or investigation if the auditing division determines that any of the following is true:

c-1. Fraud, abuse or illegality may have occurred or is occurring.

c-2. An audit finding requires expansion of the audit or investigation in progress.

c-3. A risk assessment analysis changes an auditable unit's risk profile.

d. If the annual audit plan reported to the finance and personnel committee is amended, all changes to the annual audit plan shall be reported to the finance and personnel committee in the next status report required under sub. 3-a-2.

2. REVIEWS. The auditing division shall conduct an assessment of any audit or special project request of the mayor, common council, city comptroller, city department, board or commission and report the results of the review in the next status report required under sub. 3-a-2.

3. AUDIT STATUS REPORTS. The following audit status reports shall be submitted to the finance and personnel committee:

a-1. An annual report of the audit activities of the success or failure of previously-audited departments in implementing the recommendations of their audits.

a-2. Semi-annual reports of the audit activities, including on-going audits, pending audits, audit

requests, and possible subjects for future audits.

b. The auditing division shall submit an annual report to the common council, indicating the type of complaints and actions taken for all activities reported through the hotline.

Part 2. This is a charter ordinance and shall take effect 60 days after its passage and publication, unless within such 60 days a referendum petition is filed as provided in s. 66.0101(5), Wis. Stats., in which event this ordinance shall not take effect until submitted to a referendum and approved by a majority of the electors voting thereon.

APPROVED AS TO FORM

Legislative Reference Bureau

Date: _____

IT IS OUR OPINION THAT THE ORDINANCE
IS LEGAL AND ENFORCEABLE

Office of the City Attorney

Date: _____

LRB145555-2

Teodros W. Medhin:lp

5/13/2014