



REPORT TO AUDIT COMMITTEE City of Sacramento

3

915 I Street, Sacramento, CA 95814-2671
[www. CityofSacramento.org](http://www.CityofSacramento.org)

Meeting Date
November 24, 2009

Honorable Members of the
Audit Committee

Title: Approval of Audit Committee Rules of Procedure

Location/Council District: Citywide

Recommendation: Approve the proposed Rules of Procedure for incorporation into the Council Rules of Procedure when they come before Council early 2010 as required by Resolution No. 2009-407.

Contact: Shirley Concolino, City Clerk (916) 808-7200

Presenters: Shirley Concolino, City Clerk

Department: City Clerk's Office

Organization No: 0700

Summary: Resolution No. 2009-407 creating the Audit Committee, requires that the Audit Committee be subject to the Council Rules of Procedure and language specific to the Audit Committee be incorporated. The existing Standing Committees, Law and Legislation Committee and Personnel and Public Employees Committee, have language in the current Council Rules of Procedure and adding the Audit Committee language provides consistency.

The proposed language is preliminary and high level. Staff recommends that once the Auditor has been selected that these rules be enhanced much like the Law and Legislation Committee Rules contained in the Council Rules of Procedure to include other pertinent issues as determined by the Auditor. In the interim, the rules submitted provide the basis for the purpose and basic procedures as they relate to City Council reports.

Committee/Commission Action: None.

Financial Considerations: None.

Environmental Considerations: None.

Policy Considerations: None.

Emerging Small Business Development (ESBD): None.

Respectfully Submitted by: 
Shirley Concolino, City Clerk

Table of Contents:

Report

Attachment A – Proposed Audit Committee Rules of Procedure

A. Purposes. The purposes of the Audit Committee are twofold:

1. Assisting the City Council in overseeing the City Auditor; and
2. Enhancing the City's ability to—
 - a. evaluate the efficiency of City operations; and
 - b. comply with City policies, procedures, and regulatory requirements.

B. Procedures.

1. The Audit Committee shall receive, review, and forward to the City Council any reports and updates from the City Auditor.
2. The Audit Committee may—
 - a. receive, review, and forward to the City Council, when relevant to City audits, any reports from the City Treasurer, the Department of Finance, other City offices, or external auditors;
 - b. provide recommendations to the City Council with respect to selection of the City Auditor; and
 - c. propose that the City Council adopt any ordinances and resolutions that the Audit Committee believes are necessary or convenient to the City Auditor's performance of his or her duties or to the effective performance of City audits.