

ARTICLE 43. CITY MANAGEMENT ANALYST

Sec. 1.43.001. Position created.

- A. There shall be a City Management Analyst who shall be appointed, and may be removed, by the Council, as provided by the Revised City Charter, Section 2.11.
- B. A majority of the Council shall direct the activities of the City Management Analyst and not any single member of the Council, except for purposes of inquiry.
- C. No person shall be appointed to the position of City Management Analyst who has been a Mayor, Councilmember, City Manager, board member, officer or employee of the City during a period of five years prior to the date of the Management Analyst's appointment. In no case shall the Management Analyst be related, by affinity or consanguinity within the fourth degree, to the Mayor, any Councilmember, the City Manager, any board member, or other officer or employee of the City.
- D. For purposes of complying with the provisions of Article 5 and Article 14 of the City Charter, the Management Analyst shall be deemed an employee and officer of the City.
- E. The Management Analyst shall not be actively involved in partisan political activities or the political affairs of the City of Independence.

Sec. 1.43.002. Expenditure of funds.

The budget, appropriations, and expenditures of the City Management Analyst shall be submitted and approved by the City Council 60 days in advance of the fiscal year to which it applies.

Sec. 1.43.003. Annual audit plan.

- A. The Management Analyst shall submit an annual audit plan to the City Council within 60 days of the beginning of each fiscal year for review, discussion and approval. This plan may be amended during the year after review with the City Council.
- B. Notwithstanding the provisions of subsection A, the Management Analyst may initiate and conduct any other audit or review deemed necessary to undertake.

Sec. 1.43.004. Independence, objectivity and audit standards.

- A. The Management analyst shall adhere to Generally Accepted Governmental Auditing Standards (GAGAS), insofar as possible, when conducting his/her work and will be considered independent as defined by those standards.
- B. The Management Analyst shall be free to carry out his/her audit function without interference.

Sec. 1.43.005. Access to records and property.

- A. All officers and employees of the City shall provide access to and furnish the City Management Analyst with requested information, records and reports regarding powers, duties, activities, organization, property, financial transactions, methods of operation, or any and all other records, reports or information in their

custody. In addition, they shall provide access for the Management Analyst to inspect all property, equipment and facilities within their custody.

- B. Any information provided to the City Management Analyst which is deemed confidential by Federal, State or local laws shall be held as confidential by the Management Analyst and not disclosed to the public.

Sec. 1.43.006. Release of reports.

- A. Each audit completed by the City Management Analyst shall result in a written report.
- B. Draft reports are considered auditor work product and are deemed closed records pursuant to Section 8.09.004 of the City Code. Draft reports shall be distributed for review and comment in the following order:
1. The effected department will have seven days to review and comment on each draft report and return said comments to the City Management Analyst.
 2. The City Manager shall have seven days to review and comment on each draft report and return said comments to the City Management Analyst.
 3. The City Counselor shall have seven days to review a copy of all draft reports prepared by the City Management Analyst and reviewed by the effected department and provide a written response within said seven days to the City Management Analyst indicating whether any information contained in the draft would expose the City to legal suit and if the report would qualify for discussion during an executive session of the Audit and Finance Committee or City Council.
 4. The Audit and Finance Committee shall receive a copy of each draft report after steps 1—3 above have been completed and shall have seven days to review and comment on each draft report and return said comments to the City Management Analyst.
 5. The City Management Analyst may extend the time for any and all responses.
- C. The City Management Analyst shall have sole authority to determine when his/her reports reach final status and are ready for public release.
- D. Final reports shall be released to all members of the City Council, the City Manager's Office and affected Department Directors on the Friday preceding the Audit and Finance Committee meeting date. If the release date is a holiday, then the final report shall be released on the earliest day available preceding the holiday. Reports will be made available to the press and general public upon request.
- E. After the report has been issued, the Council's Audit and Finance Committee shall schedule meetings as necessary to discuss the report's findings and recommendations. The Committee shall provide recommendations to the full Council within 30 days following the report issuance date regarding what legislative actions or directions to the City Manager are appropriate, if any.

Sec. 1.43.007. Powers and duties.

- A. The City Management Analyst shall systematically and continuously examine the works of all City departments to identify opportunities to reduce costs, increase efficiency and effectiveness, or otherwise improve management of City programs and resources.
- B. The Management Analyst is empowered to conduct both performance and financial-related audits to determine:
1. whether activities and programs being implemented have been authorized by the Council, or some other legal authority, and are being conducted in a manner contemplated to accomplish the objectives intended by the Council or other authorizing authority;

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2. whether the audited entity is acquiring, protecting, and using its resources (such as personnel, property and space) economically and efficiently, and the causes of inefficiencies or uneconomical practices;
 3. the effectiveness of organizations, programs, activities, functions or policies, and the extent to which desired results or benefits are being achieved;
 4. compliance with Council or other legally imposed mandates regarding efficiency, economy, effectiveness or expenditure of public funds;
 5. whether adequate operating and administrative procedures and practices, systems of accounting, internal control and audit and other systems of internal management control have been established by management to economically and efficiently carry on the City's operations; and
 6. whether financial and other reports are being provided that disclose fairly, accurately and fully all information that is required by law, that is necessary to ascertain the nature and scope of programs and activities, and that is necessary to establish a proper basis for evaluating the results of programs and activities.
- C. During the course of audit work, the Management Analyst shall be alert to any indications of fraud, abuse or illegal acts. If he/she 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 Analyst shall report the irregularities to the Council. If the irregularity is criminal in nature, the Analyst shall also notify the appropriate chief prosecuting authority.
 - D. The Management Analyst shall audit all proposed City contracts anticipated to cost in excess of \$2,000,000.00 or scheduled to be in effect for more than 12 months and anticipated to cost in excess of \$500,000.00 prior to the proposed contracts being submitted to the City Council. Among other things, the Management Analyst will check to see that all parties have adhered to proper procedures in the bidding process. The Administrative staff shall be responsible for notifying the Management Analyst of proposed contracts meeting the above stated criteria.
 - E. The Management Analyst shall audit all proposed utility rate increases for any of the City operated utilities (Power & Light, Water, and Water Pollution Control Departments) prior to any action being taken by the City Council on the proposed rate increases.
 - F. The Management Analyst shall prepare an annual report, at least 75 days before the beginning of each fiscal year, to the Council concerning his/her activities and the results of audits completed since the last annual report.
 - G. The Management Analyst may request periodic status reports from audited agencies and the City Manager's Office regarding actions taken to address reported deficiencies and audit recommendations.
 - H. The Management Analyst shall utilize, where appropriate, information in the Management Letter received from the City's external financial auditor when developing his/her annual work program.
 - I. The Management Analyst shall have such other powers and duties as assigned by the City Council.
 - J. The Management Analyst shall comply with all Charter, ordinance, statutory and constitutional provisions pertaining to public employees.
 - K. The Management Analyst shall not hold any office in the administrative service which is subject to the control and authority of the City Manager; nor, shall he/she perform or duplicate any administrative duty assigned to the City Manager or any administrative department by the City Charter, including Article 3 thereof.

Sec. 1.43.008. Peer review.

- A. The audit activities of the City Management Analyst's office shall be subject to peer review at least once every three years by a professional, nonpartisan objective group whose members conduct audits similar to those performed by the Management Analyst. The first such peer review shall be completed by December 31, 1991.
- B. The peer review group shall utilize guidelines endorsed by the National Association of Local Government Auditors, the National Intergovernmental Audit Forum, the State Auditor's Association, or the U.S. General Accounting Office.
- C. The peer review will use Generally Accepted Governmental Auditing Standards to evaluate the quality of the Management Analyst's audit effort and reporting practices.
- D. A copy of the written report of this independent review shall be furnished to each member of the City Council.
- E. The City of Independence shall reimburse travel and living expenses for the peer review team from funds budgeted in the City Management Analyst's budget.

Secs. 1.43.009—1.43.999. Reserved.