

ORDINANCE #2009 - 19

**AN ORDINANCE OF THE CITY OF DORAL, FLORIDA
CREATING A CITIZEN'S AUDIT BOARD; PROVIDING FOR
CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR
INCLUSION IN THE CITY CODE; PROVIDING FOR AN
EFFECTIVE DATE**

WHEREAS, the City Council wishes to establish a Citizen's Audit Board to advise the City on financial and other reporting practices, internal controls, compliance with laws, regulations, and ethics, the independent audit process, and special audit needs; and

WHEREAS, the City Council finds it in the best interest of the residents of Doral to establish a Citizen's Audit Board.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DORAL, FLORIDA AS FOLLOWS:

Section 1. Section ____ of the City Code of the City of Doral is hereby created to read as follows:

Section ____ . Establishment of Board.

The Citizen's Audit Board (the "Board") is hereby created.

Section ____ . Composition; Appointment; Term of members

The Board shall consist of five (5) members, at least four (4) of whom have financial and/or audit experience. Members shall be appointed for staggered terms of two years by the Mayor, subject to the approval of the majority of the City Council. Vacancies for the unexpired terms of members shall be filled by the Mayor, subject to the approval of the majority of the City Council. Members of the Board shall serve without compensation.

Section ____ . Purpose and Duties.

- (1) **The purpose of the Board is to assist the City Council in carrying out the City Council's oversight responsibilities as they relate to the City's:**
 - (a) **Financial and other reporting practices,**

- (b) Internal control.
- (c) Compliance with laws and regulations.
- (d) Independent audit process, and
- (e) Special audit needs.

The Board, acting by majority vote, shall have access to City personnel and documents as may be authorized or permitted by law.

(2) The duties of the Board shall include:

- (a) Financial and Other Reporting Practices. Providing reasonable assurance to the City Council that controls are in place and operating to ensure that financial information reported by management reasonably portrays the City's financial condition, results of operations, and plans and long-term commitments.
- (b) Internal Control. Providing reasonable assurance to the City Council that controls are in place and operating to ensure that resources are utilized in an efficient and economical manner and that programs are carried out as planned by reviewing the results of internal and external audits.
- (c) Compliance with Laws and Regulations. Providing reasonable assurance to the City Council that the City is in compliance with pertinent laws and regulations, is conducting its affairs ethically, and is maintaining effective controls against conflicts of interest and fraud.
- (d) Safeguarding the Independence of the Audit Process. Providing reasonable assurance to the City Council that the audit process is independent by:
 - (i) Making recommendations to the City Council with respect to the appointment or dismissal of the external auditor.
 - (ii) Reviewing and recommending approval or disapproval of the internal audit plan.
 - (iii) Reviewing and recommending approval or disapproval of the annual external audit plan and budget.
 - (iv) Reviewing and making recommendations to the Internal Auditor on the annual internal audit plan.
 - (v) Ensuring that the audit process is conducted in accordance with generally accepted

auditing standards including Government Auditing Standards, issued by the Comptroller General of the United States, and Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors, Inc.

(e) Other oversight duties as may be assigned by the City Council.

Section . Meetings; Selection of Officers.

- (1) The Board shall hold such meetings as may be necessary to carry out its purpose and duties as called by its Chairman or the City Council. The Board shall meet at least once a year to review the audit report for the preceding year. All meetings of the Board shall be open to the public, minutes of each meeting shall be promptly recorded, and such records shall be open for public inspection.
- (2) The Board shall select a chairperson from among its members.

Section . Removal.

The City Council shall have the authority to remove any member of the Board for misconduct, or for more than three unexcused absences in any one calendar year.

Section 2. Repeal of Conflicting Provisions. To the extent any provisions of the Code conflict with this Chapter, those provisions are repealed in their entirety.

Section 3. Severability. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 4. Inclusion in the Code. It is the intention of the City Council, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part

of the Code of the City of Doral, Florida; that the sections of this Ordinance may be renumbered or relettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

Section 5. Effective Date. This Ordinance shall be effective upon adoption on second reading.

The foregoing Ordinance was offered by Councilmember Councilwoman Ruiz who moved its adoption. The motion was seconded by Councilman Cabrera and upon being put to a vote, the vote was as follows:

Mayor Juan Carlos Bermudez	Yes
Vice Mayor Robert Van Name	Yes
Councilman Peter Cabrera	Yes
Councilwoman Sandra Ruiz	Yes
Councilman Michael DiPietro	Yes

PASSED AND ADOPTED on first reading this 9th day of December, 2009.

PASSED AND ADOPTED on second reading this 13th day of January, 2010.



JUAN CARLOS BERMUDEZ, MAYOR

ATTEST:



BARBARA HERRERA, CITY CLERK

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY



JIMMY MORALES, CITY ATTORNEY