

Ordinance 2024-4

SHORT TITLE:

AN ORDINANCE AMENDING DUTIES REGARDING INTERNAL AUDITING. (24-010)

I
PASSAGE BY MUNICIPAL COUNCIL

ROLL CALL

| DISTRICT | NAME | FOR | AGAINST | OTHER |
|----------|-------------------|-----|---------|-------|
| CW 1 | KATRICE MACKAY | ✓ | | |
| CW 2 | GARY GARRETT | ✓ | | |
| CD 1 | CRAIG CHRISTENSEN | ✓ | | |
| CD 2 | GEORGE HANDLEY | ✓ | | |
| CD 3 | BECKY BOGDIN | ✓ | | |
| CD 4 | TRAVIS HOBAN | ✓ | | |
| CD 5 | RACHEL WHIPPLE | ✓ | | |
| TOTALS | | 7 | | |

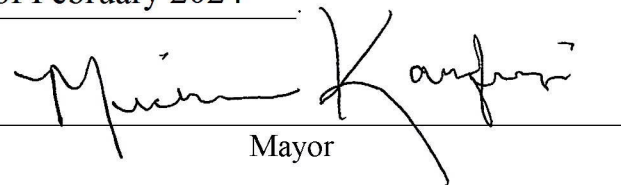
This ordinance was passed by the Municipal Council of Provo City, on the 23rd day of January 2024, on a roll call vote as described above. Signed this 15th day of February 2024.



Chair

II
APPROVAL BY MAYOR

This ordinance is approved by me this 15th day of February 2024.



Mayor

Ordinance 2024-4

III

CITY RECORDER'S CERTIFICATE AND ATTEST

This ordinance was signed and recorded in the office of the Provo City Recorder on the 29th day of February 2024 and was published on the Utah Public Notice Website on the 25th day of January 2024. I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Ordinance Number 2024-4.





City Recorder

ORDINANCE 2024-4.

AN ORDINANCE AMENDING DUTIES REGARDING INTERNAL AUDITING. (24-010)

RECITALS:

It is proposed that the internal audit function be removed from the Division of Finance and placed in the Council Office; and

Internal audit functions help to maintain a comprehensive framework of internal controls such as conducting performance audits, as well as special investigations and studies; and

Councils in a council-mayor form of government may adopt ordinances defining or altering the functions and duties of each department, division, and bureau; and

The Utah State Auditor’s Office recommends internal audit services be independent of management; and

The Government Financial Officer Association recommends every government should consider the feasibility of establishing a formal internal audit function to help management maintain a comprehensive framework of internal controls; and

On January 9, 2024, and January 23, 2024, the Municipal Council met to ascertain the facts regarding this matter and receive public comment, which facts and comments are found in the public record of the Council’s consideration; and

After considering the facts presented to the Municipal Council, the Council finds that (i) Provo City Code should be amended as set forth below, and (ii) such action furthers the health, safety, and general welfare of the citizens of Provo City.

THEREFORE, the Municipal Council of Provo City, Utah ordains as follows:

PART I:

A. Provo City Code Section 2.10.100 (Department of Administrative Services) is amended as set forth in Exhibit A.

B. Provo City Code Section 2.50.130 (Executive Director for the Municipal Council – Assignment of Duties) is amended as set forth in Exhibit B.

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PART II:

- A. If a provision of this ordinance conflicts with a provision of a previously adopted ordinance, this ordinance prevails.
- B. This ordinance and its various sections, clauses, and paragraphs are severable. If any part, sentence, clause, or phrase is adjudged to be unconstitutional or invalid, the remainder of the ordinance is not affected by that determination.
- C. This ordinance takes effect immediately after it has been posted or published in accordance with Utah Code Section 10-3-711, presented to the Mayor in accordance with Utah Code Section 10-3b-204, and recorded in accordance with Utah Code Section 10-3-713.
- D. The Municipal Council directs that the official copy of Provo City Code be updated to reflect the provisions enacted by this ordinance.

Exhibit A

2.10.100 Department of Administrative Services.

The Director of Administrative Services shall have charge of and responsibility for the following:

- (1) The Division of Human Resources, including:
 - (a) the administration of all personnel functions of the City;
 - (b) providing staff and clerical support for wage and salary administration, recruitment, testing and selection, fringe benefit administration, classifications of positions, organizational analysis, productivity analysis and employee training; and
 - (c) providing staff and clerical support for the Civil Service Commission in fulfilling its duties as provided under State law.

- (2) The Division of Finance, including central support and financial services required by City operations, including purchasing, cash management and investment, accounting, inventory control, and licensing.
 - (a) The Director of the Department of Administrative Services or the Mayor's designee within this department shall perform those duties set forth in the Uniform Fiscal Procedures Act for Utah Cities, except those duties specifically delegated to the Budget Officer and as assigned by the Mayor.
 - (b) The functions of City Treasurer shall be assigned to the department under the administrative direction of the director. The City Treasurer shall:
 - (i) supervise collection of all taxes, assessments, fines, forfeitures, service charges, intergovernmental revenue, licenses, fees, and other revenues of the City as provided for by applicable laws the Provo City Code and other ordinances;
 - (ii) be responsible for disposition of City revenues;
 - (iii) provide for investment of idle cash;
 - (iv) make all disbursements of funds of the City, subject to budget appropriations;
 - (v) keep an accurate and detailed accounting of all transactions, receipts, disbursements, and other matters within the Treasurer's charge as provided in the Uniform Fiscal Procedures Act for Utah Cities and as the City may by the Provo City Code, other ordinance, or resolution direct;

(vi) maintain legally required balances in sinking fund accounts, and special improvement district guarantees funds account;

(vii) record the bond of the City Recorder as required by Section [10-3-825](#), Utah Code, as amended;

(viii) execute all checks of the City consistent with State law;

~~(ix) conduct internal audit services;~~

(~~x~~ix) collect all special improvement assessments and foreclose all delinquencies therein; and

(~~x~~ix) any other matter prescribed by State law.

(c) The Budget Officer shall have charge of and be responsible for:

(i) performing trend analysis such as future revenue projections; and

(ii) coordinating the preparation, evaluation and monitoring of the City's operating and capital budgets, subject to the final review and adoption by the Mayor and the Municipal Council.

(3) The Division of Facilities, which shall include the general supervision, maintenance, up-keep, and control of all City building operations and maintenance as designated by the Mayor.

(4) The Provo City Justice Court, which shall include the supervision and operation of the Justice Court in accordance with State law, local ordinance, and direction from the Administrative Office of the Courts.

(5) The Division of Information Systems, which shall provide information systems services to all departments of the City. Functions of the Division of Information Systems shall include the protection, maintenance, and operation of computer systems and communication systems, and development and review of software. The division shall also evaluate and recommend the use of technology to facilitate cost effective use and efficient delivery of City services.

Exhibit B

2.50.130 Executive Director for the Municipal Council - Assignment of Duties.

(1) The Municipal Council may appoint an Executive Director to exercise such duties as are consistent with the Council's primary functions pertaining to legislation, appropriations, and review of municipal administration. The Executive Director may be removed at the sole discretion of the Council. The Executive Director shall have the right to legal counsel from the Council Attorney on all matters involving the performance of the Executive Director's duties. Except as otherwise directed by a majority of the Council by written request, the Council Executive Director and the Council Attorney shall be supervised by the Council Chair.

(2) The Executive Director's powers and duties may include, but are not limited to, the following:

- (a) Serve as a Council liaison with City Administration as requested by the Council;
- (b) Serve as a Council liaison with the citizenry and news media;
- (c) Coordinate administrative reviews [and independent audits](#);
- (d) Coordinate all Council activities required by law associated with the independent audits;
- (e) Coordinate all Council activities related to the analysis of the City budget, including, but not limited to, its review and adoption by the Council;
- (f) Coordinate all Council activities related to City appropriations;
- (g) Coordinate all Council activities related to the Council's duty to give advice and consent to the Mayor for City committees, boards, commissions, directors and employees, and other advisory bodies, as defined by State law and City ordinance;
- (h) Coordinate services provided for the Council when serving as the board or commission of the Redevelopment Agency, Stormwater District, or any other agency the Council is called to serve upon;
- (i) Evaluate, report and make recommendations to the Council as to whether the general intent of Council policies, in the form of ordinances and resolutions, are being complied with and carried forth by the City, in order to determine whether additional ordinances, resolutions or policies are required;
- (j) Coordinate and attend Council meetings, citizen meetings, and other meetings, including administrative meetings, as requested by the Council;

- (k) Supervise Council employees and agents, administering and exercising all appropriate supervisory powers including, but not limited to, hiring, training, conducting performance evaluations and administrative pay adjustments, disciplining, and terminating, as are necessary for the proper administration and effective operation of the Council Office;
- (l) Coordinate services provided for the Council by appointed independent contractors;
- (m) Coordinate the preparation of Council agendas and prepare analysis of legislative issues for Council review;
- (n) Supervise and have responsibility for the maintenance and publication of the Provo City Code;
- (o) Coordinate an annual Council review of the priorities and implementation strategies of the General Plan; and
- (p) Perform such other duties as are described in the Council Handbook or as may be directed by the Council Chair or a majority of the Council, to the extent permitted by Federal, State, and local law, including established ethical standards of conduct.