

Title CHA. The Charter of the City of Stockton

ARTICLE XV. CITY AUDITOR

*** Historical Notes:**

Article 1503 added Election 11/8/94 effective 5/22/95.

Articles 1500—1502 repealed and added Election 03/07/2000 effective 01/01/2001.

Articles 1503—1506 repealed Election 03/07/2000 effective 01/01/2001.

Section 1500. Appointment of City Auditor.

The City Council shall appoint the City Auditor who shall serve at its pleasure. The City Auditor shall be certified according to standards comparable to a Certified Public Accountant or a Certified Internal Auditor at time of appointment.

Section 1501. Powers and Duties.

The City Auditor shall have the following powers and duties:

- (a) Conduct or cause to be conducted annual post audits of all the fiscal transactions and accounts kept by or for the City. Such audits shall include but not be limited to the examination and analysis of fiscal procedures and the examination, checking and verification of accounts and expenditures. The audits shall be conducted in accordance with generally accepted auditing standards and accordingly shall include tests of the accounting records and other auditing procedures as may be considered necessary under the circumstances. The audits shall include the issuance of suitable reports of examination so the Council and the public will be informed as to the adequacy of the financial statements of the City.
- (b) Conduct performance audits, as assigned by Council. A "performance audit" means a post audit which determines with regard to the purpose, functions and duties of the audited agency all of the following:
 - (1) Whether the audited department, office or agency, is managing or utilizing its resources, including public funds, personnel, property, equipment and space in an economical and efficient manner.
 - (2) Causes of inefficiencies or uneconomical practices, including inadequacies in management information systems, internal and administrative procedures, organizational structure, use of resources, allocation of personnel, purchasing policies and equipment.
 - (3) Whether the desired results are being achieved.
 - (4) Whether objectives established by the Council or other authorizing body are being met.
- (c) Conduct special audits and investigations, as assigned by Council. "Special audits and investigations" mean assignments of limited scope, intended to determine:
 - (1) The accuracy of information provided to the Council.
 - (2) The costs and consequences of recommendations made to the Council.
 - (3) Other information concerning the performance of City Departments, Offices or Agencies as requested by the Council.
- (d) The City Auditor shall have access to, and authority to examine any and all documents including but not limited to books, accounts, internal memoranda, writings and tapes, reports, vouchers, correspondence files and other records, bank accounts, money and other property of any City department, office or agency, whether created by the Charter or otherwise, with the exception of the office of any elected official.
It is the duty of any officer, employee or agent of the City having control of such records to permit access to, and examination thereof, upon the request of the City Auditor or his or her authorized representative. It is also the duty of any such officer, employee or agent to fully cooperate with, and to make full disclosure of all pertinent information.
- (e) Prepare and submit to the Council quarterly reports of the City Auditor's activities and findings in the immediately preceding three calendar months, together with any recommendations to improve the administration of the City.
- (f) Perform other auditing functions, consistent with other provisions of this Charter, and prepare and submit such other reports, as may be assigned by the Council.

Section 1502. Power of Appointment.

The City Auditor may appoint and prescribe the duties of the professional, technical and clerical employees employed in the Office of the City Auditor; provided, however, that the City Auditor shall not appoint to any position any business associate or any person related to him or her or to the City Manager or to any member of the Council by blood or marriage within the third degree, except that the foregoing prohibition against nepotism may be waived by a vote of at least 2/3 of the members of the Council if the Council finds that the proposed appointment is in the interest of the City. All such appointees shall serve at the pleasure of the City Auditor in the unclassified service; and shall serve under such terms and conditions, salaries and benefits as are similar to other unclassified employees;

Neither the Council nor any of its members shall in any manner dictate the appointment or removal of any such officer or employee whom the City Auditor is empowered to appoint, but the Council may express its views and fully and freely discuss with the City Auditor anything pertaining to the appointment and removal of such officers and employees.