

1 **BY AUTHORITY**

2 ORDINANCE NO. _____
3 SERIES OF 2018

COUNCIL BILL NO.18-1207
COMMITTEE OF REFERENCE
Finance & Governance

5 **A BILL**

6 **For an ordinance to amend the Revised Municipal Code relating to the manager**
7 **of finance, auditor, and audit committee.**

8
9 **WHEREAS**, the manager of finance, the auditor and the audit committee have determined
10 that the audit committee role should be amended; and

11 **WHEREAS**, corresponding changes to the ordinances in the Revised Municipal Code are
12 necessary to effectuate these changes in the role of the audit committee.

13 **NOW THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF**
14 **DENVER:**

15
16 **Section 1.** That Section of 18-347 “Manager of Finance and audit” of the Revised Municipal
17 Code is hereby amended by adding the language underlined and deleting the language stricken as
18 follows:

19 **Sec. 18-347. Manager of finance and audit.**

20 The manager of finance is directed and empowered to make necessary payroll adjustments
21 to implement the plan. The manager of finance and all other city officers and employers are
22 directed and empowered to take whatever other action may be necessary to facilitate the
23 accomplishment of the purposes of the plan. The plan shall be administered consistent with city
24 ordinances, payroll procedures, and fiscal rules and shall be subject to audit as the auditor deems
25 necessary. ~~audit committee shall annually prepare a complete audit of the plan, and shall furnish to~~
26 ~~the mayor, the city council, auditor, and the committee a written report showing the result of such~~
27 ~~audit.~~

28 **Section 2.** That Section (b) of 18-353 “Administration” of the Revised Municipal Code is
29 hereby amended by adding the language underlined and deleting the language stricken as follows:

30 **Sec. 18-353. Administration.**

31 (b) The manager of finance is hereby authorized to implement the necessary payroll
32 adjustments for participants of the employee transit benefit plan. The plan shall be administered
33 consistent with city ordinances, payroll procedures, and fiscal rules and shall be subject to audit as
34 the auditor deems necessary. ~~The office of human resources shall audit committee shall audit the~~

1 ~~plan annually and provide a report of the audit~~ plan activities and finances upon request to the
2 mayor, auditor, and city council.

3 **Section 3.** That Section (b) of 18-363 “Administration” of the Revised Municipal Code is
4 hereby amended by adding the language underlined and deleting the language stricken as follows:

5 **Sec. 18-363. Administration.**

6 (b) The manager of finance is hereby authorized to implement the necessary payroll
7 adjustments for participants in the qualified parking plan. The plan shall be administered
8 consistent with city ordinances, payroll procedures, and fiscal rules and shall be subject to audit as
9 the auditor deems necessary. ~~city audit committee shall audit the plan annually and provide a~~
10 ~~report of the audit to the mayor, auditor, and to city council annually.~~

11 **Section 4.** That Section 20-23 “Petty cash revolving fund” of the Revised Municipal Code
12 is hereby amended by adding the language underlined and deleting the language stricken as
13 follows:

14 **Sec. 20-23. Petty cash revolving fund and change funds.**

15 The manager of finance shall maintain records of agency change funds and petty cash
16 ~~imprest funds disbursed from the petty cash account, one (1) of the accounts in the treasurer's~~
17 ~~group of accounts fund, for the use of agencies,~~ and the records shall clearly show in whose
18 custody these petty cash imprest funds rests. The department of finance shall establish
19 requirements including confirmations of ~~At least once each year the audit committee shall audit the~~
20 agency change funds and the petty cash imprest funds and shall be subject to audit as the auditor
21 deems necessary and such audit may be without previous notification to the agency concerned.

22 **Section 5.** That Section (a) of 24-21 “Disbursements and purchases” of the Revised
23 Municipal Code is hereby amended by adding the language underlined and deleting the language
24 stricken as follows:

25 **Sec. 24-21. Disbursements and purchases.**

26 (a) Before any money is paid out, the accounts therefor shall be examined and signed and
27 approved by the manager of environmental health, consistent with city ordinances, payroll
28 procedures, and fiscal rules ~~and such accounts, when so certified, shall be audited by the auditing~~
29 ~~committee in the same manner as other accounts are audited,~~ and the manager of finance shall
30 issue payment for such amount according to law. These accounts shall be subject to audit as the
31 auditor deems necessary.

32 **Section 6.** That Section 53-1 “Generally” of the Revised Municipal Code is hereby
33 amended by adding the language underlined and deleting the language stricken as follows:

1 Sec. 53-1. - Generally. (a) Examinations and reports required. An examination of the books and
2 records and supporting documents pertaining to the assessment of real estate as maintained by
3 the manager of finance in the exercise of the powers and the performance of the acts and duties
4 required by the constitution, or general laws of the state, to be exercised or performed by the
5 county assessor, shall be made at least once each year. Such examination shall be made in
6 accordance with generally accepted auditing standards. A report shall be made to the mayor, to
7 the city council, and to the manager of finance as to the reliability of real estate assessment roll
8 and tax warrant as certified in accordance with the laws of the state, and the effectiveness of the
9 internal control of real estate assessments within the city. Such report shall become a matter of
10 public record within the office of the manager of finance.

11 (b) By whom examinations and reports made. In addition to any audit made by the state of
12 Colorado, ~~the~~ examinations and reports required by subsection (a) may be made by the expert
13 accountant employed by the ~~audit committee~~ auditor pursuant to ~~subsection 5.2.2(A) of the Charter,~~
14 if so directed by the auditor ~~audit committee~~.

15 (c) Accessibility of records. The manager of finance shall make freely accessible to the expert
16 accountant employed by ~~the audit committee, or to the auditor, as the case may be,~~ such of the
17 records in the manager's office as are necessary to permit the examinations and reports required
18 by subsection (a) to be adequately conducted and made.

19 COMMITTEE APPROVAL DATE: November 6, 2018

20 MAYOR-COUNCIL DATE: November 13, 2018

21 PASSED BY THE COUNCIL: _____
22 _____ - PRESIDENT

23 APPROVED: _____ - MAYOR _____

24 ATTEST: _____ - CLERK AND RECORDER,
25 EX-OFFICIO CLERK OF THE
26 CITY AND COUNTY OF DENVER

27 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____ ; _____

28 PREPARED BY: Laurie J. Heydman, Assistant City Attorney DATE: November 15, 2018

29 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of
30 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed
31 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to
32 §3.2.6 of the Charter.

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34 Kristin M. Bronson, Denver City Attorney

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36 BY: Kristin M. Bronson, Assistant City Attorney DATE: Nov 15, 2018