Resolution No. 2376

A Resolution of the City of Sanford, Florida creating a City of Sanford Audit Committee to implement controlling State law; providing for legislative findings and intent creation; providing for the Committee's purpose, membership, duties, responsibilities and meetings; providing for a savings provision; providing for implementing actions; providing for conflicts; providing for severability and providing for an effective date.

Whereas, Chapter 218, Part III, *Florida Statutes*, contains the *Uniform Local Government Financial Management and Reporting Act*; and

Whereas, Section 218.391, *Florida Statutes*, provides that each local government shall establish an audit committee to assist the governing body in selecting an auditor to conduct the annual financial audit required by Section 218.39, *Florida Statutes*; and

Whereas, Section 2-122(l), *Code of Ordinances of the City of Sanford*, provides, with regard to the normative manner and method of creating City boards and committees that "[a]dvisory bodies may be created by resolution as opposed to ordinance except in unusual circumstances or in the event that controlling law requires otherwise"; and

Whereas, Section 2.04 of the *City Charter of the City of Sanford* relates to the general powers and duties of the City Commission and provides that "[a]ll powers of the City shall be vested in the Commission, except as otherwise provided by law or this charter, and the Commission shall provide for the exercise thereof and for the performance of all duties and obligations imposed on the City by law" and Section 3.04 of the *City Charter of the City of Sanford* relates to the powers and duties of the City Manager and provides, in pertinent part that "[t]he City Manager shall be the chief administrative officer of the City. The City Manager shall be responsible to the

Commission for the administration of all City affairs placed in his or her charge by or under this Charter"; and

Whereas, the City of Sanford has complied with all requirements and procedures of Florida law in processing and advertising this Resolution; and

Whereas, the foregoing whereas clauses are hereby adopted as the legislative findings of the City Commission.

Now, therefore, be it adopted and resolved by the City Commission of the City Of Sanford, Florida as follows:

Section 1. Legislative findings and intent.

(a). The City Commission of the City of Sanford hereby adopts and incorporates into this Resolution the recitals (whereas clauses) to this Resolution.

(b). Although not a land development regulation, this Resolution is consistent with the goals, objectives and policies of the *Comprehensive Plan of the City of Sanford.*

Section 2. Creation of City Audit Committee; Purpose.

(a). There is hereby established a City of Sanford Audit Committee to be composed of members appointed by the City Commission.

(b). The purpose of the Audit Committee is to serve in an advisory capacity to the City Commission in the selection of an auditor to conduct the City's annual financial audit and for other purposes as directed by City Commission.

Section 3. Membership.

(a.) *Members of Initial Audit Committee.* The initial Audit Committee shall consist of the following three (3) members who shall serve until a vacancy exists (which shall be filled by resolution adopted by the City Commission) or the City Commission creates a new Audit Committee, by adoption of a resolution, with new members:

(1). Mayor Jeff Triplett.

(2). City Finance Director, Ms. Cynthia Lindsay.

(3). Mr. Bill Elliott (citizen).

(b.) *Members on Future Audit Committees*. Members of future Audit Committees shall be selected by adoption of a resolution of the City Commission and based on their qualifications and willingness to serve; provided, however, that the City Commission may elect to serve as the Committee by resolution approved at any City Commission meeting or may appoint as many of its members to the Committee as it deems appropriate in its sole discretion.

(c.) *Eligibility*.

(1.) All members of the Audit Committee shall be City residents who do not have any direct financial or business interests involving the City.

(2.) All members should, through education and experience, possess a basic understanding of government financial reporting and auditing, or related financial management expertise that is specifically relevant to the government sector.

(d.) *Appointments*. Members of the Audit Committee, who are not siting City Commissioners, shall be appointed by the City Commission for terms that are established as set forth in a resolution appointing the member.

Section 4. Duties And Responsibilities.

(a). The Audit Committee shall assist the City Commission in selecting an auditor, in accordance with the provisions of Section 218.391, *Florida Statutes*, to conduct the City's annual financial audit required by Section 218.39, *Florida Statutes*.

(b). The Audit Committee shall monitor the annual City audit and the processes relating to the performance of the annual City audit, review the financial statements prior to completion of the annual City audit, review the results of the annual City audit, evaluate management's proposed corrective action plans to any comments by the City auditors, monitor those action plans, and evaluate the City auditors performance and such other performance matters as may be appropriate.

(c). The Audit Committee shall perform such other duties as assigned by City Commission from time-to-time by adoption of a resolution.

(d). All future Audit Committees shall have the duties and responsibilities set forth in this Section.

Section 5. Meetings.

(a). The Audit Committee shall meet as often as necessary in order to adequately accomplish its duties.

(b). The Audit Committee, except as may be set forth herein or controlling law, shall operate in a manner consistent with the provisions of Section 2-122 of the *City Code.*

Section 6. Future Implementing Actions.

(a). The City Manager is assigned the responsibility to take any and all necessary administrative actions that may be desirable or necessary to implement the actions of the Committee to be taken pursuant to the provisions of this Resolution.

(b). The City Attorney is instructed to assist the Audit Committee and the City Manager in the implementation of this Resolution.

Section 7. Conflicts.

All resolutions or parts of resolutions in conflict with the provisions of this Resolution are hereby repealed and rescinded.

Section 8. Savings.

The prior actions of the City of Sanford relating to board and other appointments and City audits, as well as related matters and processes, are hereby ratified and affirmed.

Section 9. Severability.

If any section, sentence, phrase, word, or portion of this Resolution is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word, or portion of this Resolution not otherwise determined to be invalid, unlawful, or unconstitutional.

Section 10. Effective Date.

This Resolution shall take immediate effect upon enactment.

Passed and adopted this11th day of February, 2013.

Attest:

City Commission of the City of Sanford, Florida

Janet R. Dougherty

Janet Dougherty, City Clerk

Jeff Triplett, Mayor

Approved as to form
and legal sufficiency.

William L. Colbert, City Attorney

LONNIE N. GROOT