

City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CHAPTER 1981-11

No. 157 **AN ORDINANCE** IN AMENDMENT OF AND IN ADDITION TO SECTION 2, CHAPTER 2 OF THE CODE OF ORDINANCES OF THE CITY OF PROVIDENCE, ENTITLED "ADMINISTRATION".

Approved March 18, 1981

Be it ordained by the City of Providence:

SECTION 1. Chapter 2 of the Code of Ordinances of the City of Providence entitled, "Administration" is hereby amended by adding thereto Section 2-42, as follows:

Section 2-42. CITY COUNCIL INTERNAL AUDITOR.

The City Council by a majority of all its members shall appoint a City Internal Auditor who shall be a certified public accountant who shall have a minimum of five years experience in finance, operational auditing or equivalent training or experience. The City Internal Auditor shall have access to the books and records of all offices, departments and other agencies of the City, and it shall be the duty of all officers and employees thereof to supply such information and documents concerning the affairs of the City as the Internal Auditor may request.

(A) Powers and Duties of the Internal Auditor.

The powers and duties of the Internal Auditor shall be, without limitation, the following:

- (1) to perform audits of all offices, departments and other agencies of the City, and additional audits as directed by the Committee on Finance of the City Council or by resolution of the City Council or Providence Review Board.
- (2) to report the findings of such audits to the City Council at least quarterly;
- (3) to issue a report to the City Council at least annually of all operations of the City;
- (4) to submit such reports and financial data, information and statements to the City Council as it may from time to time require;
- (5) to perform such other duties as may be assigned by ordinance and perform other auditing services of an official nature as may be required by the City Council.

(B) Scope of Audits.

Audits shall include, but shall not be limited to determining:

- (1) whether financial operations are properly conducted

in accordance with standards for governmental accounting and generally accepted accounting controls;

- (2) whether the audited entity is operating within its budgetary limits;
- (3) whether the audited entity is in compliance with the State constitution, this Charter, City ordinances, and all other applicable laws and regulations;
- (4) whether the audited entity is managing and utilizing its resources in an economical and efficient manner;
- (5) whether the management information system, administrative procedures and organizational structure are adequate to insure the timeliness and reliability of management information;
- (6) whether the property of the City is properly accounted for and safeguarded from losses;
- (7) whether the objectives or benefits of the audited entity are being achieved.

SECTION 3. This Ordinance shall take effect upon its passage.

IN CITY COUNCIL
MAR 5 1981
FIRST READING
READ AND PASSED

Rose M. Mendonca CLERK

IN CITY COUNCIL
MAR 12 1981

FINAL READING
READ AND PASSED

Ralph Fagnoli
PRESIDENT
Rose M. Mendonca
CLERK

APPROVED
Marcel Carney
MAYOR

MAR 18 1981