

RESOLUTION OF THE CITY COUNCIL

No. 800

Approved December 23, 1977

RECEIVED
CITY CLERK
NOV 21 1977

RESOLVED, that the Acting City Solicitor, ~~be~~ and he hereby is requested to appear before the next session of the General Assembly to amend that Provision of the City Charter being Section 6.32, entitled "Annual Audit of Financial Accounts" to be consistent with the fiscal year of the City of Providence which reads as follows:

"Sec. 6.32. Annual audit of financial accounts.

Not later than June 15 of each year the city council shall provide for an audit of the financial accounts of the city. For the purpose of this audit the council shall employ either the services of one or more certified public accountants, none of whom shall be officers or employees of the city government and who shall hold a certificate from the State of Rhode Island or from some other state maintaining an equal standard of professional requirements, or the bureau of audits and accounts of the State of Rhode Island, to perform such annual audit. If the council fails to provide for such audit by June 15th in any year, such failure shall be deemed the equivalent of a direct request of the state bureau of audits and accounts for such an audit.

The audit shall be made in accordance with generally accepted auditing standards and shall include all procedures necessary to enable the accountant or accountants to express an informed opinion of the financial accounts. A copy of the accountants' report shall be kept on file by the city clerk and shall be a public record.

The period covered by the audit shall be for one complete fiscal year beginning on July first prior to the action of the city council as herein required, and shall run to June 30 subsequent to the date of the council action; provided, however, in the event the books, records, and accounts of the city for the preceding fiscal year were, for any reason not audited, the council shall provide that the audit authorized as herein provided shall cover the entire period from the last preceding audit.

All officers of the city shall be required to extend such assistance and make available, such records as the accountant or accountants may request. Failure on the part of any officials to perform the duties as herein required shall be deemed nonfeasance of office and (said officials) shall forfeit their right to the office."

IN CITY COUNCIL
DEC 15 1977

READ AND PASSED

Robert J. Dalton
PRES.
Joseph M. Mendonca
CLERK

APPROVED

MAYOR

Viviana Caniz.
DEC 23 1977

IN CITY COUNCIL

NOV 17 1977
FIRST READING
REFERRED TO COMMITTEE ON FINANCE

Rose M. Mendonca CLERK

**THE COMMITTEE ON
FINANCE**

Approves Passage of
The Within Resolution

Rose M. Mendonca
Clerk Chairman

Dec. 7, 1977

Councilman McKiernan