



CITY OF COLORADO SPRINGS

OFFICE OF THE CITY AUDITOR

References to the Auditor in the City Charter and City Code

CHARTER

Article III. The Council

3-10. (e) Appointments. The Council shall appoint by the concurring vote of a majority of its members a City Auditor, whose duties, compensation, and tenure of office shall be as prescribed by ordinance. All votes upon appointments to office shall be upon roll call and recorded. (1920; 1977; 2007; 2010)

1.1.106: DEFINITIONS:

The following terms, as used in this Code and in all ordinances of the City, shall have the meanings hereinafter designated, unless the context specifically indicates otherwise, or unless the meaning is excluded by express provision:

... AUDITOR: The City Auditor or the City Auditor's designee...

1.2.201: APPOINTEES:

A. As provided by Charter, the following officers shall be appointed by the City Council: a City Auditor and a Utilities Executive Director². In addition, City Council shall appoint Memorial Health System trustees and may appoint advisory and decision making board, commission and committee members.

1.2.203: COMPENSATION:

Each officer appointed by the Mayor and City Council shall receive a salary set by ordinance⁵. The City Attorney's and the City Auditor's salary may be apportioned between the general fund of the City and all enterprises in amounts determined by Council in the budget and annual appropriation ordinance. (Ord. 11-18)

1.2.204: ASSISTANTS:

E. City Auditor: The City Auditor shall have assistants, clerical personnel or use of services of public accounting firms or consultants as authorized by the City Council for the conduct of the City Auditor's Office. (Ord. 11-18)

1.2.206: COOPERATION AMONG APPOINTIVE OFFICERS OF THE CITY:

B. The Mayor and all appointed officers, including the City Auditor, the City Clerk, the City Attorney and all Mayoral appointees shall make available staff, documents, reports, information, and any other resources as may be requested by City Council in the exercise of its legislative duties and functions. (Ord. 11-18)

1.2.310: INVESTIGATE OPERATIONS:

The Mayor shall have the power to investigate and examine or inquire into the affairs or operations of any department, division, agency or office of municipal operations and enterprises, and to request the assistance of the City Auditor and the City Attorney. When authorized by the Council, the Mayor shall have the power to employ consultants and professionals to aid in any investigations, examinations or inquiries. (Ord. 11-18)

1.2.604: KEEP BOOKS OF ACCOUNT:

The Chief Financial Officer shall keep or cause to be kept account books in a manner which shows with entire accuracy all monies received, from whom and on what account they have been received, and all monies paid out, to whom and on what account they have been paid. The Treasurer's account books shall be readily understood and investigated. Account books and all papers and files of the Office of the Chief Financial Officer shall be at all times open to the examination of the Mayor, the City Attorney, the City Auditor, or any member of the Council. (Ord. 11-18)

1.2.701: OFFICE OF THE CITY AUDITOR:

In addition to the obligations imposed by law, the City Auditor shall have the powers and perform the duties set out in this part. The City Auditor, with the consent of the Council, may employ assistants who shall receive salaries prescribed by ordinance and shall be terminable at will. (Ord. 11-18)

1.2.702: MAINTAIN INDEPENDENCE:

A. The City Auditor shall not serve in any capacity on any administrative committee, board, commission, district, authority or agency of the City, County or the State unless authorized by the City Council, nor shall the Auditor have a direct or indirect financial or other economic interest in the transactions of any office, department, group, unit, division, board, commission, district or other organization which the City Auditor is responsible to audit or cause to be audited.

B. The City Auditor shall not be responsible for the collection of any money belonging to the City or another political subdivision of the City or for the handling or custody of City funds or other political subdivision funds.

C. The City Auditor shall not be assigned any administrative duties excepting those incidental to the objectives and functions of postauditing or which do not impair the City Auditor's independence. (Ord. 11-18)

1.2.703: ENSURE PUBLIC ACCOUNTABILITY:

The City Auditor shall ensure that administrative officials are held publicly accountable for their use of public funds and the other resources at their disposal. The City Auditor shall investigate whether or not laws are being administered in the public interest, determine if there have been abuses of discretion, arbitrary actions or errors of judgment, and shall encourage diligence on the part of administrative officials. (Ord. 11-18)

1.2.704: PERFORM POSTAUDIT:

The City Auditor shall perform a current postaudit of the financial operation of the City government and its enterprises. The City Auditor shall submit reports to Council of periodic audits of each enterprise, department, division, office, agency or account. The Auditor shall have access to the books and accounts of all City enterprises, departments, divisions, offices, agencies, executive and administrative officials or employees charged with the receipt, custody or safekeeping of public funds. (Ord. 11-18)

1.2.705: DETERMINE EFFECTIVENESS AND EFFICIENCY OF PROGRAMS:

The City Auditor shall determine the extent to which legislative policies are being efficiently and effectively implemented by administrative officials. The City Auditor shall determine whether City programs are achieving desired objectives. The City Auditor shall review the administrative control systems established by the enterprises, department, division, office or agency directors or managers and by the Mayor, Utilities Executive Director and Memorial Chief Executive Officer and determine whether these control systems are adequate and effective in accomplishing their objectives. (Ord. 11-18)

1.2.706: EXAMINE BOOKS, RECORDS:

The City Auditor shall examine and inspect all books, records, files, papers, documents and information stored on computer records or in other files or records relating to all financial affairs of every office, department, division, agency, enterprise, political subdivision and organization which receives funds from the City or under the direct or indirect control of the City Council. The Auditor may require any person to appear at any time upon proper notice and to produce any accounts, books, records, files and other papers pertaining to the receipt or expenditure of City funds, whether general or special. If that person fails to produce the papers, then the Auditor may request Council approval to search for and take any book, paper or record in the custody of that person or public official. (Ord. 11-18)

1.2.707: COOPERATE WITH CITY ADMINISTRATION AND CITY COUNCIL:

A. The City Auditor shall confer and consult with the Mayor, enterprises and City administration on matters relating to financial practices and the implementation of programs and operations.

B. The City Auditor shall furnish information to Council whenever required upon any subject relating to the financial affairs of the City. (Ord. 11-18)

1.2.708: MONITOR FINANCIAL REPORTS:

The City Auditor shall monitor all financial reports to ensure that they are being prepared in a timely manner. (Ord. 11-18)

1.2.709: MAKE PERIODIC REPORTS TO COUNCIL:

The City Auditor shall make periodic reports to Council which shall include the following:

- A. Whether groups, departments, enterprises, administrative officials and employees, in making expenditures, have complied with the Charter and the will of the Council as expressed in this Code and other formal actions of the Council;
- B. Information of proposals deemed expedient in support of the City's credit, and recommendations for lessening expenditures, for promoting frugality and economy in City affairs and for an improved level of fiscal management;
- C. Matters concerning the effectiveness and efficiency of the programs and operation of the City;
- D. Objections to improper specific expenditures incurred by any department, division, office, agency, enterprise or person;
- E. Any irregularities which, in the judgment of the City Auditor, are significant. (Ord. 11-18)

1.2.710: ADMINISTER OATHS:

The Auditor is empowered to administer oaths and may question any person under oath concerning all other things and matters necessary for the due execution of the duties vested by the Charter or City Code. (Ord. 11-18)

1.2.711: SEEK EQUITABLE RELIEF:

Notwithstanding the existence of any other remedy, the City Auditor may cooperate with the City Attorney to seek regular or equitable relief to enjoin any acts or practices and abate any conditions which constitute a violation of this Code or other regulations adopted by the City Council. (Ord. 11-18)

1.3.101: LEGISLATIVE PURPOSE:

A. There is hereby adopted by the City Council "The City of Colorado Springs² Code of Ethics" which shall apply to the Mayor and Council Members, all their appointed boards, committees and commissions, the Utilities Chief Executive Officer, Memorial Health System Chief Executive Officer, City Attorney, City Clerk, City Auditor, Municipal Court Judges, department, division, office and agency heads appointed by the Mayor and all employees of the City's municipal government and its enterprises, including Colorado Springs Utilities and Memorial Health System.

C. Public service and public employment is a public trust. The Mayor and Council Members, all their appointed boards, committees and commissions, the Utilities Chief Executive Officer, Memorial Health System Chief Executive Officer, City Attorney, City Clerk, City Auditor, Municipal Court Judges, department, division, office and agency heads appointed by the Mayor and all employees of the City's municipal government and its enterprises, including Colorado Springs Utilities and Memorial Health System should employ independent objective judgment in performing their duties and should assure that businesses, operations and services are conducted openly to safeguard public confidence in the integrity of the City by avoiding any conduct creating the appearance of impropriety.

1.3.102: DEFINITIONS:

The following definitions are applicable to the City Code of Ethics:

APPOINTEES: Are "administrative officers"⁴ and shall mean and include all persons appointed by the Mayor and/or members of City Council pursuant to the City Charter and this City Code, to include the City Attorney, City Auditor, City Clerk, Municipal Court Judges and Utilities Chief Executive Officer and all members of boards, committees and commissions appointed by the Mayor and/or City Council. For purposes of this Code, the term "appointee" shall also include the Memorial Health System Chief Executive Officer.

E. "Direct official action" does not include acts that are purely ministerial. It also does not include signatures by the Mayor, City Council, City Auditor, City Attorney, City Clerk, Utilities Chief Executive Officer or Memorial Health System Chief Executive Officer unless these individuals initiate the contract or are involved in the selection of the contractor or the negotiation or administration of the contract. A person who abstains from a vote is not exercising direct official action.

Footnote 4: See City Charter, article XIII, section 13-10.

1.3.103: INDEPENDENT ETHICS COMMISSION:

K. Complaints; Inquiries: Any person may file a written complaint or an inquiry for consideration by the Independent Ethics Commission through the City Attorney regarding a matter involving an elected official, an appointee including members of boards, committees and commissions appointed by City Council, the President of Council or the Mayor, or an independent contractor. Any written complaint or inquiry shall be filed confidentially and processed in accord with the Independent Ethics Commission Rules of Procedure. The written complaint or inquiry may only be considered for matters occurring within the last twelve (12) months. Any person may file a written complaint or inquiry for consideration directly with the Mayor, Utilities Chief Executive Officer, Memorial Health System Chief Executive Officer, City Attorney, City Auditor, City Clerk or Presiding Municipal Judge for covered persons within those organizations or for covered persons who work for the City in a volunteer capacity, not including members of boards, committees and commissions appointed by City Council or the Mayor.

1.3.108: FURTHER ETHICS RULES AND REGULATIONS:

Nothing in this Code of Ethics shall prohibit the Mayor, City Attorney, City Auditor, City Clerk, Utilities Chief Executive Officer or Memorial Health System Board of Trustees or Chief Executive Officer, or Presiding Judge of the Municipal Court from enacting further ethics rules and regulations pertaining to those who report to them that may be as strict or more strict than this Code of Ethics. (Ord. 11-18)

1.5.502: CLAIMS RESERVE FUND:

H. The City Auditor or any person authorized by the City Auditor shall conduct an examination at least once every two (2) years to determine that proper underwriting techniques, sound funding procedures, loss reserves, claims procedures and accounting practices are being followed in the management and operation of the claims reserve fund or any other funds being used to cover deductible amounts when there is insurance coverage. The City Auditor shall present a report of findings to the City Council.

1.5.503: COMPROMISE OR SETTLEMENT OF CLAIMS:

E. Examination Of Procedures; Report Of Findings: At least once every two (2) years, the City Auditor or any person authorized by the City Auditor shall conduct an examination of the claims procedures, use of settlement authority and management and operation of claims management to determine that the use and operation of the claims reserve fund is being accomplished in a prudent and reasonable manner. The City Auditor shall present a report of findings to the City Council.

1.5.602: WORKERS' COMPENSATION CLAIM RESERVE FUND:

I. The City Auditor or any person authorized by the City Auditor shall conduct an examination at least once every two (2) years to determine that proper underwriting techniques, sound funding procedures, loss reserves, claims procedures and accounting practices are being followed in the management and operation of the workers' compensation claim reserve fund. The City Auditor shall present a report of findings to the City Council. (Ord. 11-18)

2.7.806: CONFIDENTIAL INFORMATION; EMPLOYEE RESTRICTIONS:

3. The City Auditor and any person designated by the City Auditor, for the purpose of an audit, provided that the City Auditor commits not to include taxpayer information or information that identifies, or permits the identification of, a taxpayer, in an audit or any other report, and further commits not to release any return or report to any person not authorized to receive that information under the City Tax Code.

4. Any external auditor engaged by the City, and any person designated by the external auditor, for the purpose of an audit, provided that the external auditor commits not to include taxpayer information, or information that identifies, or permits the identification of, a taxpayer, in an audit or any other report, and further commits not to release any return or report to any person not authorized to receive that information under this City Tax Code.

3.2.301: DEFINITIONS:

City Auditor, Municipal Court Administrator, Presiding Judge of the Municipal Court, Memorial Hospital Board of Trustees and their designees. (Ord. 03-138; Ord. 11-20)

9.7.107: OPEN CARRYING OF FIREARMS:

B. The person or persons reporting directly to City Council who have administrative or supervisory authority over any building or specific area owned or leased by the City, including the Mayor, Chief Executive Officer of Colorado Springs Utilities, City Attorney, City Clerk, City Auditor, Municipal Court Administrator, Presiding Judge of the Municipal Court, Memorial Hospital Board of Trustees and their designees, are hereby authorized to post signs at the public entrances to City owned or leased buildings informing the public that the open carrying of firearms is prohibited.

12.1.107: REGULATION OF ELECTRIC, STREETLIGHT, NATURAL GAS, WATER AND WASTEWATER RATES, CHARGES AND REGULATIONS:

C. Adopted By Resolution; Hearing: Base rates or regulations or any change shall be adopted by resolution, which shall adopt by reference the appropriate tariff sheet or sheets to be established or revised.

1. Preliminary Information For The City Auditor And City Attorney: When Utilities proposes to change base rates, and the proposed change will result in the determination of a new revenue requirement supported by a cost of service study, Utilities will provide a draft of the proposal and cost of service study to the City Auditor and the City Attorney at least thirty (30) days prior to filing the proposed resolution with City Council. When changes to base rates are proposed, but do not involve a cost of service study, a draft of the proposal will be provided to the City Auditor and the City Attorney seven (7) days prior to the filing of a proposed resolution. Any request for additional information by the City Auditor and any response by Utilities, will be in writing. Drafts of the proposed resolution and tariff sheets will be provided to the City Attorney seven (7) days prior to filing of the final proposed resolution with City Council.

D. Procedure To Change Certain Rates Or Charges And Authorize Refunds By Resolution Without Notice And Public Hearing:

1. When Utilities proposes changes for electric cost adjustments or gas cost adjustments, the drafts of the proposal, the proposed resolution and tariffs will be provided to the City Auditor and City Attorney seven (7) days before filing the final proposed resolution with City Council.

13.1.103: ENTERPRISE STATUS; FUNDS; CITY ATTORNEY; CITY AUDITOR:

C. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of Memorial Hospital. (Ord. 01-42)

14.1.205: ENTERPRISE STATUS; ACCOUNTABILITY; CONTRACTS:

B. Accountability:

2. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of the enterprise operation.

14.2.103: ENTERPRISE STATUS; ACCOUNTABILITY; CONTRACTS:

B. Accountability:

2. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of the cemetery enterprise operation.

14.3.103: ENTERPRISE STATUS; ACCOUNTABILITY; CONTRACTS:

B. Accountability:

2. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of the enterprise operation.

14.4.103: ENTERPRISE STATUS; ACCOUNTABILITY; CONTRACTS:

B. Accountability:

2. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of the enterprise operation.

14.5.103: ENTERPRISE STATUS; ACCOUNTABILITY; CONTRACTS:

B. Accountability:

2. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of the enterprise operation.

14.6.103: ENTERPRISE STATUS; ACCOUNTABILITY; CONTRACTS:

B. Accountability:

2. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of the enterprise operation.

14.7.104: ENTERPRISE STATUS; ACCOUNTABILITY; CONTRACTS:

B. Accountability:

2. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of the enterprise operation.

14.8.104: ENTERPRISE STATUS; REVENUE BONDING; ACCOUNTABILITY; CONTRACTS:

C. Accountability:

2. In accord with the provisions of chapter 1 of this Code, the City Auditor shall have those duties and responsibilities imposed by City Council to ensure the public accountability of the enterprise operation.

14.9.104: GENERAL:

C. Issue 300 shall not be read to conflict with Charter subsection 3-10(e) or to prohibit the payment of fair compensation to the City Attorney, City Clerk, Chief Financial Officer, and City Auditor from being apportioned among the enterprises. When construed in accord with this article, Issue 300 does not conflict with Charter subsection 3-10(e).