

“Sec. 2-68. - Supervision and direction.

~~The internal auditor/compliance officer shall be subject to the direction of the mayor, in conjunction with the Columbus Council. Such direction shall be by resolutions, written or oral, which shall include direction to the internal auditor/compliance officer to conduct inquiries and investigations and shall include the purpose and scope of said inquiries or investigations.~~

~~The City Council shall govern and oversee the internal auditors/compliance officer to ensure transparency, accountability, and integrity in the fiscal operations of the city government. The Council shall ensure that the internal auditor/compliance officer has an adequate staff who are members of the merit system to comprise an internal auditor’s office which shall serve as an independent office to ensure unbiased evaluations under the jurisdiction of the City Council which appoints and removes the internal auditor/compliance officer. The Internal auditor/compliance officer will oversee and conduct financial, operational, performance audits in accordance with professional standards, and other duties assigned. The City Council shall provide and approve necessary funding during the budget process to adequately operate and perform the duties of the Council internal auditor’s office and ensure adequate funding for additional resources as needed for consultants to provide expertise in matters requiring specialized skills and expertise that the auditor and staff do not possess.~~

~~The internal auditor/compliance officer shall be subject to the supervision and direction of a Council Committee consisting of the two Councilors serving on the Audit Committee created by Columbus Charter Section 7-405, plus two additional members of Council appointed by the Council. This Council Committee shall elect a Chair. With respect to day-to-day administrative matters, the internal Auditor’s Office auditor/compliance officer shall report to the Chair of the Council Committee created herein. The Council Committee should review all scheduling, goal setting, and periodic evaluation of the internal auditor’s office function.~~

~~The internal auditor/compliance officer and/or the Council Committee will report periodically to the City Council and provide an annual master plan of detailed audits, compliance standards/monitoring, reviews, evaluations, and risk assessment. The internal auditor/compliance officer will submit reports and findings to the City Council and make them publicly available, except where confidentiality is required by law. The internal auditor/compliance office shall also provide recommendations to improve governance, accountability, and fiscal management. Other direction shall be by resolutions of Columbus Council, written or oral, or written requests of the Mayor, which shall include direction to the internal auditor/compliance officer to conduct inquiries, reviews, and investigations and shall include the purpose and scope of said reports, inquiries, or investigations. The City Council shall monitor the implementation of audit recommendations and require periodic updates from city departments on corrective actions taken. The internal auditor/compliance officer shall report noncompliance, hinderance and obstruction, or significant risks to the City Council for further action and enforcement.~~

~~The internal auditor/compliance officer shall maintain confidentiality of all information and records obtained during the course of audits and investigations, except where disclosure is required by law or authorized by the Audit Committee or City Council.~~

The internal auditor shall notify the mayor, city manager and council in writing within three business days of the initiation of any audit. Before such reports are submitted to the mayor, city manager and Columbus Council, the subject of the audit, including but not limited to, the department head, office, commission, board, authority or elected official involved, or their designee, shall file a written response to the report with the internal auditor/compliance officer within ten business days of receipt of the report. The entire report and the result of such inquiries or investigations shall be submitted concurrently by hard copy to the mayor, city manager and Columbus Council.”