

ORDINANCE NO.1441

AN ORDINANCE OF THE DRAPER CITY COUNCIL ENACTING SECTION 3-1-310 OF THE DRAPER CITY MUNICIPAL CODE CREATING THE DRAPER CITY AUDIT COMMITTEE.

WHEREAS, Title 3 of the Draper City Municipal Code (“Title 3”) regulates general provisions regarding boards, commissions, and committees; and

WHEREAS, upon recommendation of the Utah State Auditor, it is necessary for the city to create the Draper City Audit Committee; and

WHEREAS, the City Council has reviewed the proposed text and finds good cause to amend Title 3 to create the Draper City Audit Committee.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, AS FOLLOWS:

Section 1. Findings. The City Council of Draper City has made the following findings to amend Title 3 of the Draper City Municipal Code: 1) the Utah State Auditor recommends the creation of a Draper City Audit Committee. 2) The proposed amendments are in compliance with the Utah Code Annotated. 3) The proposed amendments are in the best interest of the health, safety, and welfare of the citizens of Draper.

Section 2. Revision. Title 3 of the Draper City Municipal Code is hereby amended to read as shown in Exhibit “A” attached hereto and incorporated herein by reference.

Section 3. Correction of Editing Errors. The City Attorney is authorized to make non-substantive corrections to the attached Exhibit A, which may include corrections of punctuation, spelling, formatting, or similar errors prior to submitting the Ordinance to American Legal Publishing.

Section 4. Severability. If any section, part, or provision of this Ordinance is held invalid, or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts, and provisions of this Ordinance shall be severable.

Section 5. Effective Date. This Ordinance shall become effective immediately upon publication or posting, or 30 days after final passage, whichever is closer to the date of final passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF DRAPER CITY, STATE OF UTAH, ON THIS 16TH DAY OF JUNE 2020.

ATTEST:

DRAPER CITY


Laura Oscarson, City Recorder




Mayor Troy K. Walker

VOTE TAKEN:

YES

NO

Councilmember Green

Councilmember Lowery

Councilmember Roberts

Councilmember Vawdrey

Councilmember Lowry

Mayor Walker

EXHIBIT A
COMPLETE PROPOSED TEXT AMENDMENT

3-1-310: AUDIT COMMITTEE

- A. Creation: There is hereby created the Draper City Audit Committee to advise the City Council on the annual audit of the City's financial statements, and to recommend and monitor the annual auditing functions.
- B. Purpose: The audit committee shall:
1. Follow the city's procurement code to select and engage an auditor to audit the city's annual financial statement;
 2. Provide oversight of the integrity of the city's financial statements, the internal control over the financial reporting process, and compliance with legal and regulatory requirements; and
 3. Follow up on auditor findings and management letter comments provided by independent auditors.
- C. Members:
The Audit Committee shall consist of three members.
1. Two members shall be members of the City Council.
 2. One member shall be a financial expert, possessing:
 - a. An understanding of generally accepted accounting principles and financial statements for state and local governments;
 - b. Experience in preparing or auditing financial statements of comparable entities;
 - c. Experience in applying such principles in connection with accounting for estimates, accruals, and allowance accounts;
 - d. Experience with internal accounting controls; and
 - e. An understanding of audit functions.
 3. Term: Members of the audit committee shall be appointed by the Mayor with the advice and consent of the City Council for terms of two years and may not be appointed to more than two full consecutive terms; provided, however, that when the audit committee is first established, the terms of the members shall be staggered and one member shall be appointed to serve an initial term of three years.
 4. Chairperson: The City Council shall appoint one of the two City Council members on the audit committee as chairperson.
 5. Removal: Members shall serve at the pleasure of the City and may be removed at any time by majority vote of the City Council.
- D. Meetings:
The Audit Committee shall meet as often as necessary in order to adequately advise the City Council concerning selection of the external auditor, the review of the annual financial statement audit, and other items under their oversight.
- E. Advisor. The City Manager shall designate a member of the city staff to serve as an advisor to the committee. The designated staff member shall serve only to advise and act as a liaison to the City Administration and shall have no power to vote on matters coming before the committee.

To be published on Saturday, June 20, 2020 in the *Salt Lake Tribune* and *Deseret News*

City of Draper Notice of Ordinance Adoption - Ordinance #1439, AN ORDINANCE OF DRAPER CITY AMENDING THE TEXT OF THE ADMINISTRATIVE CODE OF THE DRAPER CITY MUNICIPAL CODE was adopted by the Draper City Council on June 16, 2020 and was erroneously numbered. The correct ordinance number is Ordinance #1441.

The complete ordinance is on file at the Draper City Recorder's Office and online at www.draper.ut.us. Published this 20th day of June, 2020. Laura Oscarson, Draper City Recorder.

