

11R-40

MOTION TO AMEND NO. 2

I hereby move to amend Bill No. 11R-40 to accept the attached Substitution Resolution to replace the current Resolution.

Introduced by:

Approved as to Form & Legality:

City Attorney

Requested by: Gene Carroll

Reason for Request: To change the scope of the proposed audit.

SUBSTITUTE
RESOLUTION NO. A-_____

1 WHEREAS, Art. IV, § 8 of the Lincoln Charter grants the City Council certain
2 examination and review powers concerning any subject upon which it may legislate or
3 the operations of any department engaged in the administration of City affairs; and

4 WHEREAS, Chapter 4.66 creates the City Audit Advisory Board with the duties
5 and powers of advising the City Council on certain matters; and

6 WHEREAS, pursuant to Lincoln Municipal Code § 4.66.040, the City Audit
7 Advisory Board has certain responsibilities, including, when directed to do so by
8 resolution of the City Council, determining whether an audit as suggested in the
9 Council's resolution is appropriate and desirable, and to determine what the scope of
10 such audit should be; and

11 WHEREAS, the City Council is interested in conducting an objective and
12 systematic examination and/or audit of evidence for the purpose of providing an
13 independent assessment of the City of Lincoln Department of Public Works & Utilities,
14 Engineering Services Division, concerning its functions, programs and activities as it
15 relates to the collection and expenditure of collected impact fees.

16 NOW, THEREFORE BE IT RESOLVED by the City of Lincoln, Nebraska:

17 1. That pursuant to Art. IV, § 8 of the Lincoln Charter, the City Council is
18 hereby authorized to engage appropriate persons to conduct an examination and/or
19 audit of the functions, programs and activities of the City of Lincoln Department of
20 Public Works & Utilities in the areas of the operations of its Engineering Services

1 Division concerning the use by the Department of collected impact fees. The City
2 Council hereby resolves to conduct a Performance Audit of the City of Lincoln
3 Department of Public Works & Utilities in reference to impact fees. In the conduct of the
4 Performance Audit and additional considerations discussed herein, the City Council
5 shall consider the recommendations, advice, and counsel of the City Audit Advisory
6 Board concerning the matters set forth in Lincoln Municipal Code § 4.66.040, including
7 but not limited to, scope of the Performance Audit, the third parties to conduct such
8 Performance Audit, and the time span to be covered by the Performance Audit.

9 2. For purposes of this resolution, the term Performance Audit shall mean an
10 objective and systematic examination of evidence for the purposes of providing an
11 independent assessment of the performance of such departments, their programs,
12 activities, or functions in order to provided information to improve public accountability
13 and facilitate decision-making by parties with responsibility to oversee or initiate
14 corrective action. The Performance Audit shall be conducted in accordance with the
15 Generally Accepted Government Auditing Standards (GAGAS) maintained by the U.S.
16 Government Accountability Office (GAO).

17 3. The City Council resolves to also consider the City Audit Advisory Board 's
18 recommendations regarding an:

19 a. Evaluation of the department's current strengths and weaknesses
20 in delivering services concerning the expenditure of impact fees to the City and its
21 residents;

22 b. Assessment of the department's efficiency in delivering services
23 related to impact fees to the City and its residents; and

1 c. Whether public-private partnerships offer the potential to provide
2 improved service and efficiency and the positives and negatives associated with such
3 an approach.

4 4. Upon making its determinations concerning the scope of the Performance
5 Audit, the City Audit Advisory Board is hereby authorized to transmit to the City
6 Purchasing Agent its directions concerning the scope of the Performance Audit in
7 writing. Upon receiving the Board's written directions the City Purchasing Agent shall
8 follow applicable City purchasing procedures to engage a private contractor to conduct
9 such Performance Audit. The City Council shall approve of all funding for the
10 Performance Audit.

11 5. Upon completion of the Performance Audit, the City Audit Advisory Board
12 shall evaluate and report upon the final Performance Audit and the additional
13 considerations described in Section 3 above and any written responses thereto
14 furnished by the audited or examined party, as provided in Lincoln Municipal Code §
15 4.66.040(b)B(d).

Introduced by:

Approved as to Form & Legality:

City Attorney

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| Approved this ____ day of _____, 2011: _____ Mayor |
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