



City of Albuquerque

Office of the City Clerk

Timothy M. Keller, Mayor

Ethan Watson, City Clerk

Interoffice Memorandum

June 23, 2023

To: CITY COUNCIL

From: Camille Chavez, Assistant City Clerk *cc*

Subject: BILL NO. F/S O-22-56; ENACTMENT NO. O-2023-020

I hereby certify that on June 23, 2023, the Office of the City Clerk received Bill No. F/S O-22-56 as signed by the president of the City Council, Pat Davis. Enactment No. O-2023-020 was passed at the June 5, 2023 City Council meeting. Mayor Keller did not sign the approved Ordinance within the 10 days allowed for his signature and did not exercise his veto power. Pursuant to the Albuquerque City Charter Article XI, Section 3, this Ordinance is in full effect without Mayor's approval or signature. This memorandum shall be placed in the permanent file for Bill No. F/S O-22-56.

Sincerely,

Ethan Watson
City Clerk

CITY of ALBUQUERQUE

TWENTY FIFTH COUNCIL

COUNCIL BILL NO. F/S O-22-56 ENACTMENT NO. 0-2023-020

SPONSORED BY: Brook Bassan, by request

ORDINANCE

AMENDING THE ACCOUNTABILITY IN GOVERNMENT ORDINANCE, CHAPTER 2, ARTICLE 10 OF THE REVISED ORDINANCES OF ALBUQUERQUE.

WHEREAS, the duties and powers of the Accountability in Government Oversight Committee provided for under this ordinance, apply to both the City Auditor and the Inspector General, and each office is created pursuant to the Accountability in Government Ordinance (§ 2-10-4) and the Inspector General Ordinance (§§ 2-17-1 *et seq.*), respectively; and

WHEREAS, instituting dedicated funding for the Office of Internal Audit sends a strong signal that the City is committed to independent, objective, and unbiased evaluations of government programs and practices that promote accountability and integrity in government; and

WHEREAS, dedicated funding insulates the Office of Internal Audit from political interference, and provides stability by ensuring more equitable and reliable funding for the audit function; and

WHEREAS, the City of Albuquerque invests less in the internal audit function than comparable cities identified by the City's Department of Economic Development, and on average these cities invested 0.23% of their total operating budget in the internal audit function, while Albuquerque invested 0.09%; and

WHEREAS, recurring budgets are funded each period to support the current level of service, while non-recurring budgets are typically created for special purposes and through the City's normal budget process for City departments, the Office of Internal Audit's annual operating budget has averaged nearly one-sixth of one percent (0.17%) of the City's overall recurring General Fund operating budget since fiscal year 2012, when the Office of

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1 Internal Audit and the Office of the Inspector General were operationally
2 separated; and

3 WHEREAS, the Internal Audit Compensation Study published by the
4 Institute of Internal Auditors shows that although the demands on today's
5 internal auditors are increasing, the salaries offered are not keeping pace; and

6 WHEREAS, the Accountability in Government Oversight Committee should
7 have the ability to ensure salaries for the City Auditor and Inspector General
8 are maintained at a level commensurate with their responsibilities and at a
9 level consistent with other City departments with comparably skilled
10 professionals; and

11 WHEREAS, the ability of the Office of Internal Audit to obtain independent
12 legal counsel prevents potential, perceived, or actual conflicts of interest that
13 may arise due to the City Attorney's client relationship with the City or in the
14 event that the Office of the City Attorney is the subject of an audit; and

15 WHEREAS, last fiscal year the Office of Internal Audit identified over \$1.4
16 million in reduced or avoided costs, recoveries, and increased revenues –
17 representing a 61 percent return on every dollar spent on internal audit
18 operations, not including the deterrence, compliance, and increased
19 efficiencies resulting from its audit services; and

20 WHEREAS, the City further desires to amend certain elements of the
21 ordinance to provide clarity of language and improve realignment with
22 existing City regulations, auditing standards and professional practices.

23 BE IT ORDAINED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF
24 ALBUQUERQUE:

25 SECTION 1. Chapter 2, Article 10 of the Revised Ordinances of
26 Albuquerque, New Mexico, 1994, the "Accountability in Government
27 Ordinance" is hereby amended as follows:

28 "§ 2-10-1 SHORT TITLE.

29 Sections 2-10-1 through 2-10-16 may be cited as the "Accountability in
30 Government Ordinance".

31 § 2-10-2 FINDINGS; PURPOSE; GOALS.

32 (A) The City Council finds that good governance, transparency and
33 accountability are critical in the public sector for the effective and credible

1 functioning of a healthy democracy, and in fulfilling the government's
2 responsibility to citizens and taxpayers. Transparent and reliable reporting
3 and effective audit services in government promote accountability, enhance
4 the effectiveness and efficiency of government services to its citizens, and
5 increase the public's confidence in their government.

6 (B) The Mayor and City Council share a duty to ensure that the actions
7 of public officials, employees, community-based organizations, and
8 contractors of the City are carried out in the most responsible manner
9 possible and that City policies, budgets, goals and objectives are fully
10 implemented. To accomplish this end, the City requires the services of
11 independent organizations to perform audits, investigations, and other
12 activities.

13 (C) The Committee shall oversee the City Auditor and the Inspector
14 General, whose goals are to:

15 (1) Conduct audits, investigations, and other activities in an efficient,
16 impartial, equitable and objective manner;

17 (2) Prevent, deter, and detect fraud, waste and abuse in City activities
18 including all City contracts and partnerships;

19 (3) Propose ways to increase the City's legal, fiscal and ethical
20 accountability through the use of audit and non-audit activities to ensure that
21 tax payers' dollars are spent in a manner that improves the economy and
22 transparency of operations; and

23 (4) Deter criminal activity through independence in fact and
24 appearance, audit, review, investigation and interdiction.

25 § 2-10-3 DEFINITIONS.

26 For the purpose of this article, the following definitions shall apply unless
27 the context clearly indicates or requires a different meaning.

28 AUDIT SERVICES. Include audit and non-audit activities, such as strategic
29 reviews and advisory services.

30 AUDITEES. Auditees are the City related departments, programs, activities,
31 agencies, vendors, contractors or other City related entities affected by an
32 audit or investigation.

1 **BOARD OF ETHICS AND CAMPAIGN PRACTICES.** The Board of Ethics and
2 Campaign Practices created pursuant to the City Charter, Article XII, Code of
3 Ethics.

4 **CITIZENS' INDEPENDENT SALARY COMMISSION.** The Citizens'
5 Independent Salary Commission created pursuant to the City Charter, Article
6 XVIII, Citizens' Independent Salary Commission.

7 **CITY AUDITOR.** The Director of the Office of Internal Audit.

8 **COMMITTEE.** The Accountability in Government Oversight Committee.

9 **CONTRACTORS.** All City contractors, including community-based
10 organizations.

11 **EMPLOYEE.** All City employees, including appointed employees.

12 **INSPECTOR GENERAL.** The Inspector General created pursuant to the
13 Inspector General Ordinance (§§ 2-17-1 et seq.).

14 **OFFICIAL.** The Mayor, City Councilors, and appointed members of City
15 boards, commissions, or committees.

16 **PUBLISHED REPORT.** A report that unless otherwise prohibited, has been
17 presented to the Committee, distributed in final form to the Mayor and Chief
18 Administrative Officer, and to the City Council and is available to the public.

19 **SPECIAL REQUESTS.** Exigent engagements not included in the annual
20 audit plan, because the need for audit service was not foreseen when the audit
21 plan was adopted. Special requests for audit services may include audits,
22 strategic reviews, and advisory services such as benchmarking and best
23 practices analyses requested by an official or the City Auditor, which are
24 initiated at the discretion of the City Auditor.

25 **STRATEGIC REVIEWS.** Reportable non-audit work including but not limited
26 to assessments, agreed-upon procedures, compliance reviews, follow-up, and
27 monitoring activities.

28 **§ 2-10-4 CREATION OF THE OFFICE OF INTERNAL AUDIT; RESOURCES;**
29 **STAFF.**

30 (A) The Office of Internal Audit is created as an independent and non-
31 partisan office of City government. The Office of Internal Audit is not part of
32 the City's executive branch or the City Council. The City Auditor shall report
33 directly and have unrestricted access to the Committee. The purpose of the

1 Office of Internal Audit is to provide independent, objective, assurance and
2 non-audit services designed to add value and improve City operations.

3 (B) To provide for independence and prevent undue influence, the Office
4 of Internal Audit shall independently administer its own budget, recruit, hire,
5 appoint, promote, employ, set compensation for, discipline, or discharge, and
6 supervise its own staff in compliance with the City rules and regulations.
7 Adequate funding shall be provided to uphold the ability of the Office of the
8 Inspector General to carry out its duties and support its staff and operating
9 expenses.

10 (C) The Office of the City Attorney shall advise and represent the Office
11 of Internal Audit, except that the Office of Internal Audit may select
12 independent legal counsel from the conflict counsel list maintained by the
13 Office of the City Attorney, or other attorney selected with the assistance of
14 and through the City Attorney's Office.

15 (D) The Office of Internal Audit shall comply with all City rules and
16 regulations dealing with administrative functions including but not limited to
17 those dealing with personnel and procurements.

18 (E) The Office of Internal Audit shall employ such staff as necessary to
19 carry out its functions as prescribed by this article, including but not limited to
20 the City Auditor, professional audit staff and other staff as may be necessary,
21 subject to budget sufficiency and City personnel rules and regulations. The
22 City Auditor has sole authority to recruit, appoint, employ hire, promote, set
23 compensation for, discipline or discharge the staff of the Office of Internal
24 Audit in a manner consistent with the City rules and regulations.

25 (F) The Office of Internal Audit shall provide staff support to the
26 Committee and the Citizens' Independent Salary Commission and
27 administrative staff support to the Office of the Inspector General.

28 (G) The City Auditor will ensure that the internal audit activity remains
29 free of conditions that threaten the ability of the activity to carry out its
30 activities in an unbiased matter. The internal audit activity will have no direct
31 operational responsibility or authority over any of the activities audited.
32 Neither the City Auditor nor any employee of the Office of Internal Audit shall
33 engage in any partisan political activities or the political affairs of the City

1 during work hours. If independence or objectivity is impaired in fact or
2 appearance, the City Auditor will disclose the details of the impairment to the
3 Committee.

4 § 2-10-5 CREATION OF COMMITTEE; DUTIES; POWERS; MEMBERSHIP.

5 (A) The "Accountability in Government Oversight Committee" is created
6 and shall oversee the City Auditor and the Inspector General. The independent
7 Committee shall consist of five members who are residents of the City. To be
8 independent in fact and appearance, the Committee must be free from
9 conflicts of interest and not employed by the City, or in a direct contractual
10 relationship or similar business relationship with the City. No member of the
11 immediate family of the Office of Internal Audit or the Office of Inspector
12 General personnel shall be a member of the Committee. At least one
13 Committee member shall be a Certified Public Accountant or Certified Internal
14 Auditor, at least one Committee member shall have a law enforcement or law
15 background and at least one Committee member shall be a professional
16 management consultant. The Mayor and one City Councilor appointed
17 annually by the City Council President shall be nonvoting ex officio members
18 and may attend or send a designee to the Committee meetings where reports
19 for publication are discussed. The Committee may request the attendance of
20 other City personnel, auditees, or investigated parties.

21 (B) As vacancies on the Committee occur, the City Council and Mayor
22 shall alternatively appoint new members with the City Council making the first
23 appointment. All appointments shall be subject to City Council approval. The
24 existing Committee members may make recommendations to the Mayor and
25 City Council for candidates to fill vacancies on the Committee. If either the
26 Mayor or City Council fails to name a replacement Committee member within
27 45 days of the vacancy, then the other body shall make the appointment. The
28 Committee members shall be appointed for staggered terms of three years
29 unless an appointment is to fill a vacancy. An appointment to fill a vacancy
30 shall be for the unexpired term. Terms shall begin on the first day of
31 September. The Committee members shall elect the Committee Chair annually.

32 (C) Any Committee member may be removed from office by an
33 affirmative vote of two-thirds of the Committee after due notice if such

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1 member has missed three consecutive meetings or has been absent from
2 more than fifty percent (50%) of the meetings held during any twelve
3 consecutive months.

4 (D) Any Committee member may be removed from office by an
5 affirmative vote of two-thirds of the Committee after due notice if such
6 member has violated any law, regulation or charter provision, or for other
7 good cause such as the intentional failure to carry out the duties of the
8 Committee.

9 (E) The Committee shall meet at least four times per year, but may also
10 meet monthly or upon the call of the Committee Chair or a majority of its
11 members.

12 (F) Committee members shall not receive compensation for their
13 service. Voting members of the Committee shall not serve on any other City
14 board, commission or task force.

15 (G) The Chief Administrative Officer and the Director of Council Services
16 or their respective designee may attend all Committee meetings where reports
17 for publication are discussed.

18 (H) If an Official is the subject of an investigation, then the ex officio
19 members or their designees, shall be recused from all meetings where that
20 particular investigation is being discussed and shall not have access to the
21 investigative file during the pending investigation.

22 (I) The Committee is a management committee and not a public board,
23 commission or committee as specified by §§ 2-6-1-1 et seq. and not subject to
24 the Open Meetings Act. The Committee is not formed to formulate public
25 policy nor has authority to formulate public policy been delegated to the
26 Committee. The Committee and its members are subject to the City Charter,
27 Article XII Code of Ethics.

28 (J) The Committee shall annually review salaries for the City Auditor and
29 the Inspector General. If after such review the Committee determines that a
30 salary adjustment is warranted, the Committee shall notify the Department of
31 Finance and Administrative Services and the Human Resources Department of
32 any salary adjustment, which will be subject to budget sufficiency and City
33 personnel rules and regulations.

1 (K) The Committee may provide the City Auditor and the Inspector
2 General with guidance, priorities and potential areas for investigations and
3 audits. The Committee may also lend advice to the City Auditor and the
4 Inspector General regarding technical issues that may arise.

5 (L) The Committee shall review all reports presented at each meeting. If
6 the Committee approves a report then the City Auditor or Inspector General
7 shall cause the report to become a published report. If the Committee does not
8 approve a report, then the City Auditor or Inspector General shall cause the
9 report to become a published report no sooner than 15 business days from
10 the date of the Committee's review or consideration. The Committee may draft
11 a cautionary statement for inclusion with the report during this 15 day period
12 which, if provided to the City Auditor or Inspector General within this
13 timeframe, will be made part of the published report. The Committee shall not
14 prohibit the City Auditor or the Inspector General from initiating, carrying out
15 or completing and reporting on the activities of their offices. The Committee
16 may elect to defer taking action on the reports presented for up to one
17 Committee meeting, after which, the City Auditor or Inspector General shall
18 cause the report to become a published report no sooner than 15 business
19 days from the date of the Committee's last review or consideration. When
20 activities are provided at the request of the Citizens' Independent Salary
21 Commission, the Board of Ethics and Campaign Practices, or the City
22 Attorney's Office, the usual requirements concerning Committee review of
23 reports should not be followed to maintain the rights and duties of these
24 entities to direct and limit the work performed. The City Auditor or the
25 Inspector General may informally brief the Committee as to the commitment of
26 resources to any work assigned by the Citizens' Independent Salary
27 Commission or the Board of Ethics and Campaign Practices and the progress
28 being made toward the completion of the work conducted.

29 (M) The Committee shall prepare a job description, specify qualifications
30 for applicants, work with the Director of the Human Resources Department to
31 advertise for the position and develop the applicant search procedure and
32 make recommendations to the City Council on the selection of the City Auditor
33 and the Inspector General. The Committee shall apply human resources best

1 practices to its applicant search relating to advertisement periods, job posting
2 locations including with national industry-oriented groups or associations,
3 application review processes, interview processes, and contacting of
4 references and prior employers as may be recommended by the Director of
5 Human Resources or other reliable sources.

6 (N) Any discipline of the City Auditor or the Inspector General, as
7 provided by § 3-1-6 ROA 1994, shall be by the Committee. The City Auditor and
8 the Inspector General shall report to the Committee for approval of vacation,
9 sick, emergency and City business leave.

10 § 2-10-6 SELECTION AND RETENTION OF CITY AUDITOR.

11 (A) (1) The Committee, through its staff, shall accept applications from
12 candidates, interview candidates, and shall submit to the City Council the
13 names of the three candidates (or more in the event that candidates are tied in
14 ranking) that it finds to be the best qualified to be City Auditor indicating its
15 ranking, together with a general description of its selection process, and the
16 City Council shall appoint the City Auditor from the three. The Committee's
17 recommendation to the City Council shall be based on the candidates'
18 integrity, capability for strong management and demonstrated ability in
19 accounting, auditing, financial analysis, law, management analysis, public
20 administration, investigation, criminal justice administration or other closely
21 related fields. Experience, performance, certifications, and advanced degrees
22 may also be considered.

23 (2) Upon the expiration of four years from the date of the City Auditor's
24 last appointment by the City Council, the Committee shall submit three
25 candidates to the City Council for its consideration for appointment to the
26 position of City Auditor, or in lieu of recommending three candidates to the
27 City Council, the Committee may recommend to the City Council the
28 reappointment of the incumbent City Auditor. Should the City Council decline
29 to reconfirm the incumbent City Auditor, the City Council President will notify
30 the Committee that it needs to provide the City Council with three alternate
31 candidates pursuant to the provisions of subsection (A)(1).

32 (B) If a current or prior City employee or official is appointed to the
33 position of City Auditor, such person shall not audit or assist in the audit of

1 the department or agency where such person previously served or was
2 employed for a period of four years from the last day of such prior
3 employment or service. Any audits of such department or agency shall be
4 referred by the City Auditor to an independent third party auditor who shall
5 serve as an independent proxy for the City Auditor, vested with the full
6 authority of the City Auditor only for the purposes of the specific audit(s) so
7 assigned, and who shall report to the Committee relating to the audit in the
8 same manner as the City Auditor would under this article. If a current or prior
9 City official, contractor, or employee is one of the three recommended to the
10 City Council for possible appointment, the Committee shall submit to the City
11 Council a statement describing its assessment of possible conflicts or
12 appearances of conflicts, if any, that may result during the fulfillment of duties
13 as City Auditor if that candidate is appointed.

14 (C) As a condition of retention, the City Auditor must obtain certification
15 as a Certified Public Accountant or Certified Internal Auditor through the
16 appropriate entity within two years of appointment. Other professional
17 certifications, such as certified fraud examiner and certified information
18 systems auditor are recommended.

19 (D) Prior to submission of the final three candidates to the City Council,
20 the three City Auditor candidates shall be fingerprinted and shall provide two
21 fingerprint cards or the equivalent electronic fingerprints to the Committee to
22 obtain the candidate's Federal Bureau of Investigation record. Records and
23 related information shall be privileged and shall not be disclosed to anyone
24 other than Committee members. The City shall pay for the cost of obtaining
25 the Federal Bureau of Investigation records.

26 (E) The City Auditor may be removed from office for cause upon an
27 affirmative vote of two-thirds (2/3) of the members of the Committee; upon an
28 affirmative vote of two-thirds (2/3) of the members of the City Council; or upon
29 the City Council's decision to not reconfirm the City Auditor pursuant to
30 subsection (A)(2) of this section. For purposes of this Section, cause may
31 include, but is not limited to, conduct that is inconsistent with obligations
32 under this ordinance, or otherwise inconsistent with responsibilities to the

1 Committee. Within five days of removal of the City Auditor the Committee shall
2 report the reasons for that removal to the Mayor and the City Council.

3 (F) If the City Auditor position is vacated, the City Auditor's first assistant
4 shall serve as Acting City Auditor during the vacancy, subject to Committee
5 discretion.

6 § 2-10-7 CITY AUDITOR'S DUTIES; RESPONSIBILITIES; AUTHORITY;
7 ADMINISTRATIVE SUBPOENA POWER.

8 (A) If the City Auditor detects apparent or potential violations of law or
9 apparent instances of misfeasance or nonfeasance by an official or auditee,
10 the City Auditor shall report the irregularities in writing to the Committee. If the
11 irregularity is criminal in nature, the City Auditor shall immediately refer the
12 irregularity to the appropriate prosecuting authority and notify the Inspector
13 General. The City Auditor shall not accept complaints related to discrimination
14 or labor law matters, or other matters that are the subject of pending litigation.

15 (B) Upon request of the Mayor or City Council, the City Auditor shall
16 assist or provide resources to assist City departments in the review of state
17 and federal legislation, City ordinances, resolutions, rules, regulations and
18 policies pertaining to that particular City department or office.

19 (C) The City Auditor shall promulgate regulations to establish
20 procedures for the Office of Internal Audit.

21 (D) The City Auditor shall have the power to subpoena witnesses,
22 administer oaths and require the production of records subject to the New
23 Mexico Rules of Civil Procedure. In the case of a refusal to obey a subpoena
24 issued to any person, the City Auditor may make application to any District
25 Court in the state that shall have the jurisdiction to order the witness to appear
26 before the City Auditor and to produce evidence if so ordered, or to give
27 testimony touching on the matter in question.

28 (E) The City Auditor shall maintain a complete record of each published
29 report made under legislative or special Committee authority for the retention
30 period required by the City beginning the date that the report is published, or
31 longer if required by law. The record should include work papers and other
32 supportive material directly pertaining to the published report.

1 (F) In cases where the City Auditor deems it appropriate because of
2 audit activities, the City Auditor may refer opportunities for increased
3 efficiency to the Department of Finance and Administrative Services to work
4 with respective departments on management and process improvement.

5 § 2-10-8 PROFESSIONAL AUDIT STANDARDS.

6 (A) The City Auditor shall adhere to generally accepted government
7 auditing standards in conducting its work and will be considered independent
8 as defined by those standards.

9 (B) The activities of the Office of Internal Audit are subject to quality
10 assurance reviews in accordance with Government Auditing Standards by an
11 appropriate professional non-partisan objective group. A copy of the written
12 report resulting from this review shall be furnished to the Committee.

13 § 2-10-9 OFFICE OF INTERNAL AUDIT; PUBLIC RECORDS;
14 CONFIDENTIALITY.

15 (A) The City Auditor shall maintain the confidentiality of any public
16 records that are made confidential by law and is subject to the same penalties
17 as the custodian of those public records for violating confidentiality statutes.

18 (B) During the course of audit activities, all workpapers that support
19 audit findings become public after the audit report is published, except for
20 information that is confidential or privileged by law.

21 (C) Prior to publishing a report, the City Auditor may share selected
22 information with other City departments if the information is needed for
23 decision-making purposes; otherwise, reports remain confidential until
24 published, at which time they become public record.

25 (D) The names and identities of persons making complaints and
26 providing information shall not be disclosed without the written consent of the
27 person unless otherwise required by law or judicial processes.

28 (E) Published reports are public records except that the City Auditor
29 shall delay the publication of reports when criminal conduct is found and the
30 Inspector General or appropriate law enforcement authority is pursuing an
31 investigation and release of the report might jeopardize further investigation.
32 An audit report that has been delayed pursuant to this section shall be
33 published promptly at the end of the condition giving rise to the delay.

1 (F) The City Auditor may release a preliminary draft of an audit of
2 anyone other than a City department or agency to the auditee for review and
3 comment if the auditee agrees to restrict its use and to maintain the
4 confidentiality of the information.

5 § 2-10-10 OFFICE OF INTERNAL AUDIT; SCOPE OF AUDITS.

6 (A) The scope of internal audit activities encompasses, but is not limited
7 to, objective examinations of evidence for the purpose of providing
8 independent assessments on the adequacy, quality, efficiency, and
9 effectiveness of governance, risk management, and control processes for the
10 City.

11 (B) At an official's special request, the City Auditor may initiate audit
12 services subject to the provisions of § 2-10-12.

13 § 2-10-11 ANNUAL AUDIT PLAN.

14 (A) Prior to the beginning of each fiscal year, the City Auditor shall
15 submit an annual audit plan to the Committee for review and comment. As part
16 of these deliberations, the officials shall be invited to recommend areas for
17 inclusion in the plan. The plan shall include the auditees scheduled for audit
18 during the year, a statement of the scope of the audit and the estimated time
19 required to complete the audit.

20 (B) The annual audit plan shall be transmitted to the City Council for
21 final approval as a resolution.

22 (C) This plan may be amended during the year after review with the
23 Committee.

24 (D) In the selection of audit areas, the determination of audit scope and
25 the timing of audit work, the City Auditor should consult with federal and state
26 auditors and independent auditors so that the desirable audit coverage is
27 provided and audit effort may be properly coordinated.

28 (E) The City Auditor shall make reports at least quarterly to the
29 Committee on the status of the work plan.

30 § 2-10-12 SPECIAL REQUESTS; AUDIT REPORTS.

31 (A) In all cases, the City Auditor shall, within 48 hours of
32 implementation, notify the Committee when a special request is being
33 undertaken.

1 (B) A draft of the report shall be forwarded to the auditees and the Chief
2 Administrative Officer or their designee for review and comment before it is
3 provided to the Committee for pre-publication review. The auditees, including
4 departments whose assistance is needed in order to accomplish any audit
5 recommendation, shall respond to the City Auditor, in writing, within 14 days
6 of receipt of the audit report.

7 (C) The auditees' written response shall specify agreement with each of
8 the audit findings and recommendations or reasons for disagreement with
9 findings or recommendations. The auditees' written responses shall include
10 auditees' plans for implementing solutions to identified problems including
11 timetables to complete such activities.

12 (D) Auditees' comments to the preliminary draft may be utilized to
13 amend the report if appropriate. If the preliminary audit report is amended, the
14 auditees will be given a copy of the amended draft, and the auditees will be
15 given up to 14 days, as determined by the City Auditor and the auditees, to
16 respond to the amended draft of the audit report.

17 (E) The City Auditor shall include the auditees' responses in the audit
18 report.

19 § 2-10-13 OFFICE OF INTERNAL AUDIT REPORTS TO THE COMMITTEE.

20 (A) All assurance activities, unless otherwise provided for under this
21 ordinance, shall result in a written final report.

22 (B) The City Auditor shall submit a copy of each report to each member
23 of the Committee and shall retain a copy as a permanent record for the
24 retention period required by the City, beginning the date it became a published
25 report or longer if required by law.

26 (C) If appropriate, the report shall contain the professional opinion or
27 conclusions of the City Auditor.

28 (D) The City Auditor's audit reports shall comply with reporting
29 requirements as defined by Government Auditing Standards.

30 § 2-10-14 OFFICE OF INTERNAL AUDIT ANNUAL REPORTING.

31 (A) The City Auditor shall annually report to the City Council and the
32 Mayor regarding the activities of the Office of Internal Audit.

1 (B) Within 60 days of the end of each fiscal year, the City Auditor shall
2 issue an annual report to the Committee that separately lists all published
3 reports and other assistance efforts completed during the fiscal year.

4 (C) The Office of Internal Audit shall provide copies of the annual report
5 upon request.

6 § 2-10-15 CONTRACT AUDITORS, CONSULTANTS, AND EXPERTS.

7 The City Auditor may obtain the services of certified public accountants,
8 qualified management consultants, certified fraud examiners, forensic
9 auditors or other professional experts necessary to perform the functions of
10 the Office of Internal Audit. Contractors performing such services shall not
11 have any financial interest in the affairs of the auditees, officials or employees.
12 The City Auditor shall coordinate and monitor auditing performed by persons
13 under contract to the City Auditor.

14 § 2-10-16 PENALTY; COOPERATION; RETALIATION PROHIBITED.

15 (A) All City officials, employees and contractors shall provide the City
16 Auditor full and unrestricted access to all City offices, employees, records,
17 information, data, reports, plans, projections, matters, contracts, memoranda,
18 correspondence, electronic data, property, equipment and facilities and any
19 other materials within their custody. At the City Auditor's request, an official,
20 employee or contractor shall prepare reports and provide interviews. If an
21 official, employee, vendor or contractor fails to produce the requested
22 information, the City Auditor shall notify the Committee and make written
23 request to the Chief Administrative Officer for their assistance in causing a
24 search to be made and germane exhibits to be taken from any book, paper or
25 record excepting personal property. The Chief Administrative Officer shall
26 require the officials, employees, vendors or contractors to produce the
27 requested information.

28 (B) Every City contract, bid, proposal, application or solicitation for a
29 City contract and every application for certification of eligibility for a City
30 contract or program shall contain a provision stating that the contracting
31 parties will be subject to provisions of the Accountability in Government
32 Ordinance.

1 (C) No person shall retaliate against, punish or penalize any other
2 person for complaining to, cooperating with or assisting the City Auditor in
3 the performance of their office.

4 (D) Each and every violation of this article is a criminal violation subject
5 to the provisions of § 1-1-99 ROA 1994.

6 (E) Any official or employee who violates the Accountability in
7 Government Ordinance may be subject to discipline as specified in City rules
8 and regulations or any applicable collective bargaining agreement.”

9 SECTION 2. SEVERABILITY CLAUSE. If any section, paragraph, sentence,
10 clause, word, or phrase of this ordinance is for any reason held to be invalid
11 or unenforceable by any court of competent jurisdiction, such decision shall
12 not affect the validity of the remaining provisions of this ordinance. The
13 Council hereby declares that it would have passed this ordinance and each
14 section, paragraph, sentence, clause, word, or phrase thereof irrespective of
15 any provisions being declared unconstitutional or otherwise invalid.

16 SECTION 3. COMPILATION. The amendments set forth in SECTION 1
17 above shall amend, be incorporated in, and made part of the Revised
18 Ordinances of Albuquerque, New Mexico, 1994.

19 SECTION 4. EFFECTIVE DATE. This ordinance shall take effect five days
20 after publication by title and general summary.

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1 PASSED AND ADOPTED THIS 5th DAY OF June, 2023
2 BY A VOTE OF: 9 FOR 0 AGAINST.

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13 APPROVED THIS _____ DAY OF _____, 2023

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17 Bill No. F/S O-22-56

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26 ATTEST:

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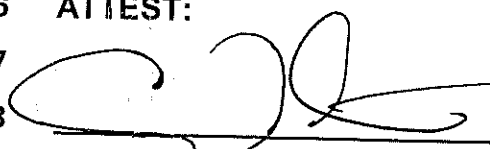
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Pat Davis, President
City Council

Timothy M. Keller, Mayor
City of Albuquerque



Ethan Watson, City Clerk

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