



SPONSOR: Sen. Marshall

DELAWARE STATE SENATE
149th GENERAL ASSEMBLY

SENATE BILL NO. 8

AN ACT TO AMEND THE HOME RULE CHARTER OF THE CITY OF WILMINGTON RELATING TO THE CITY AUDITOR.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Two-thirds of all members elected to each house thereof concurring therein):

1 Section 1. Amend § 3-201, Chapter 2, Article III of the Home Rule Charter of the City of Wilmington by making
2 deletions as shown by strike through and insertions as shown by underline as follows:

3 Sec. 3-201. - City auditor.

4 ~~The city auditor shall be appointed by the mayor and confirmed by a majority vote of council. The city auditor~~
5 shall be elected at the general election to be held in the year 2018 and in every fourth year thereafter.

6 Section 2. Amend § 3-401, Chapter 4, Article III of the Home rule Charter of the City of Wilmington by making
7 deletions as shown by strike through and insertions as shown by underline as follows:

8 Sec. 3-401. - City auditor.

9 ~~The city auditor shall serve until his or her successor is appointed by the mayor and confirmed by a majority vote~~
10 ~~of council. Any vacancy shall be filled by appointment in the same manner as an original appointment. Any acting city~~
11 ~~auditor shall serve in such position for not more than ninety (90) days. The city auditor shall serve for a term of 4 years~~
12 beginning on the first Tuesday after the first Monday of January following the city auditor's election.

13 Section 3. Amend § 3-501, Chapter 5, Article III of the Home Rule Charter of the City of Wilmington by making
14 deletions as shown by strike through and insertions as shown by underline as follows:

15 Sec. 3-501. - City auditor or City city treasurer.

16 The council by a majority vote of the members shall elect a person to fill any vacancy for an unexpired term in the
17 office of city auditor or city treasurer.

18 Section 4. Amend § 6-300, Chapter 3, Article VI of the Home Rule Charter of the City of Wilmington by making
19 deletions as shown by strike through and insertions as shown by underline as follows:

20 Sec. 6-300. - Functions generally.

21 The city auditor shall head the auditing department. The auditing department shall have the power and its duty
22 shall be to perform the internal auditing functions and meet the following standards:

(a) ~~The city auditor and the auditing department shall report to the mayor and city council.~~ Reporting. The city auditor shall submit an annual report to the mayor and city council within 30 days after the end of each fiscal year. The city auditor shall make the annual report available to the public, including by posting it prominently on a publicly-available website. The annual report must include a listing of the audits completed and a summary of the major findings of each audit; the corrective actions taken by audited officers, departments, boards, commissions, or other agencies; and any major findings not fully addressed by audited officers, departments, boards, commissions, or other agencies.

(b) Audit Standards. ~~It~~ The auditing department shall conduct its work in compliance with Generally Accepted Government Auditing Standards (GAGAS) and the IIA Standards for the Professional Practice of Internal Auditing.

(c) Audits of the financial affairs of officers, departments, boards, commissions and other agencies.

(1) The auditing department shall cooperate with a firm of certified public accountants selected by ~~council~~ the city auditor in auditing at least annually the affairs of every officer, department, board, including the accounts of any board of directors of city trust, and commission of the city and, as far as may be necessary, the accounts of any other agency receiving an appropriation from the city. Audits shall include all collections made on behalf of the city by an officer, department, board, commission or other agency. The accounts of police and firefighters' pension funds receiving appropriations from the State of Delaware shall be audited annually. An audit report shall be made on every audit.

(2) Special audits of the affairs of any officer, department, board, commission or agency may be made whenever in the judgment of the city auditor they appear necessary, ~~and shall be made whenever the mayor shall call upon the city auditor to make them.~~

(3) Copies of all audit reports made by the auditing department shall be promptly submitted to the mayor and to the council, and made available to the public, including by posting it prominently on a publicly-available website.

(d) Recommendations. The auditing department shall from time to time make recommendations to the several officers, departments, boards, commissions or other agencies receiving appropriations from the city for the improved efficiency and economy of their operations involving the expenditure of city funds.

(e) Audits of grants, etc. or other monies. The auditing department shall itself, or by contract, from time to time, as necessary, audit the affairs of any recipient of a grant or other monies which the city receives from the government, public or private sources. An audit report shall be made on every such audit.

52 Section 4. Amend Chapter 3, Article VI of the Home Rule Charter of the City of Wilmington by making
53 deletions as shown by strike through and insertions as shown by underline as follows:

54 § 6-306. Funding.

55 The auditing department shall, subject to available resources, be provided in the city's annual operating
56 budget ordinance a departmental budget sufficient to carry out the responsibilities and functions established by this
57 Charter and city ordinance.

SYNOPSIS

This Act makes the Wilmington city auditor an elected position beginning with the 2018 election. This Act also provides for the city auditor to serve a 4 year term and for vacancies in the office to be filled by Wilmington city council. Additionally, this Act makes clear that the city auditor is the head of the auditing department and is to exercise independent control of the department; however, the auditor is to annually report to the mayor, council, and the public on the audits performed. Amendments made by this Act may require action by Wilmington City Council to conform City Ordinances to the Charter.

Author: Senator Marshall