

CHAPTER 20
FORMERLY
HOUSE BILL NO. 92

AN ACT TO AMEND THE CHARTER OF THE CITY OF WILMINGTON RELATING TO AUDITING STANDARDS FOR THE CITY OF WILMINGTON 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):

Section 1. Amend Section 6-300 of the Charter of the City of Wilmington by making deletions as shown by strike through as follows:

Section 6-300 Functions Generally.

The auditing department shall have the power and its duty 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.

(b) Standards. It 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. The department shall cooperate with a firm of certified public accountants selected by council 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.

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.

Copies of all audit reports made by the auditing department shall be promptly submitted to the mayor and to the council.

(d) Recommendations. The 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. The 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.

Approved May 28, 2015