



## Legislation Details (With Text)

**File #:** 1547-2013      **Version:** 1

**Type:** Ordinance      **Status:** Passed

**File created:** 6/17/2013      **In control:** Finance Committee

**On agenda:** 7/15/2013      **Final action:** 7/18/2013

**Title:** To authorize the City Auditor to enter into an agreement along with the Auditor of the State of Ohio, and Plante & Moran, for professional auditing services for calendar year 2013 and to authorize the expenditure of up to \$363,348.00 from the General Fund; and to declare an emergency. (\$363,348.00)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
7/18/2013	1	CITY CLERK	Attest	
7/16/2013	1	MAYOR	Signed	
7/15/2013	1	COUNCIL PRESIDENT	Signed	
7/15/2013	1	Columbus City Council	Approved	Pass

This ordinance will authorize the City Auditor to enter into an agreement for professional auditing services for the calendar year 2013, of the City of Columbus and the Office of the Franklin County Municipal Court Clerk, and to authorize the expenditure of up to \$363,348.00.

The audit agreement covers 5 years (2012-2016) with each year being subject to the authorizing appropriation of Council. This 2013 ordinance represents the second year of this five-year cycle.

It should be noted that 15% of this contract will be subcontracted to a minority firm of certified public accountants. This has been a subcontracting requirement in the City's audit contract since 1985.

Plante & Moran Contract Compliance Number is 38-1357951 (expires 09/12/2014).

### **FISCAL IMPACT**

Funds are currently budgeted in the City Auditor's department for this expenditure.

To authorize the City Auditor to enter into an agreement along with the Auditor of the State of Ohio, and Plante & Moran, for professional auditing services for calendar year 2013 and to authorize the expenditure of up to \$363,348.00 from the General Fund; and to declare an emergency. (\$363,348.00)

**WHEREAS**, all political subdivisions of Ohio are required to be audited by the Auditor of the State of Ohio or his designee; and

**WHEREAS**, the United States Office of Management and Budget through the Single Audit Act of 1996, as amended, has made it possible for all federal grants to be audited via one comprehensive audit; and

**WHEREAS**, the Auditor of the State of Ohio and the Columbus City Auditor have concurred that the most appropriate way to meet all such requirements is to engage an independent public accountant to conduct an independent audit of the City's 2013 accounting records and those of the Office of the Franklin County Municipal Court Clerk including federal and state grants; and

**WHEREAS**, it is important that the City not be delayed in issuing its Comprehensive Annual Financial Report for the year ended December 31, 2013; and

**WHEREAS**, maximum efficiencies can be achieved by including the Office of the Franklin County Municipal Court Clerk; and

**WHEREAS**, an emergency exists in the usual daily operations of the City of Columbus to provide uninterrupted Audit service, thereby preserving the public health, peace, property, safety and welfare; now, therefore

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:**

**Section 1.** That the City Auditor is hereby authorized to enter into an agreement along with the Auditor of the State of Ohio, with Plante & Moran, to conduct an audit of the City's 2013 accounting records and financial statements and to render an opinion thereon

**Section 2.** That this agreement include the audit of the Office of the Franklin County Municipal Court Clerk.

**Section 3.** That the sum of (\$363,348.00) or so much thereof as may be necessary, is hereby authorized to be expended from the General Fund 010, Department 22-01, Object Level-1 03, Object Level-3 3325, OCA 220145 for the aforesaid purpose.

**Section 4.** The City Auditor is hereby authorized to prorate the costs of this audit to the various funds of the City.

**Section 5.** That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor or ten days after passage if the Mayor neither approves or vetoes the same.