

STATE OF GEORGIA  
COUNTY OF FULTON  
CITY OF SOUTH FULTON

ORD2022-028

**AN ORDINANCE TO AMEND ARTICLE IV ADMINISTRATIVE AFFAIRS OF THE CITY OF SOUTH FULTON CHARTER TO ADD SECTION 4.16, INTERNAL AUDITOR; AND FOR OTHER LAWFUL PURPOSES.**

**(Sponsored by Councilmembers Williams, Willis, Sebastian, Reeves)**

**WHEREAS**, the City Council is authorized pursuant to O.C.G.A. § 36-35-3 and other applicable laws to amend the City Charter; and

**WHEREAS**, pursuant to City Charter Section 3.10 (b), the City Council is authorized to adopt ordinances and amendments it deems necessary, expedient, or helpful for the health, welfare, safety, comfort and well-being of the inhabitants of the City; and

**WHEREAS**, pursuant to City Charter Section 3.10 (c), the City Council is authorized to establish, abolish, merge, or consolidate offices, positions of employment, departments, and agencies of the City as it shall deem necessary for the proper administration of the affairs of the government of the City; and

**WHEREAS**, the City desires to amend its Charter through this Ordinance to create a new office of internal audit headed by an Internal Auditor as an independent department of the City.

**THE CITY COUNCIL OF THE CITY OF SOUTH FULTON HEREBY ORDAINS as follows:**

**Section 1.** The City of South Fulton Charter, Article IV Administrative Affairs, is hereby amended by add a new Section 4.16, Internal Auditor, which shall read as follows:

**Sec. 4.14 – INTERNAL AUDITOR**

- a) There is hereby created a financial administrative unit of the City to be known as Office of Internal Audit. The head of this unit shall be designated as the Internal Auditor (Director). The Director shall be independent of the other departments of the City and shall only be directly accountable to the public and the City Council for work performed.
- b) Appointment of Director: The Director shall be appointed by recommendation of the Mayor and approval of the City Council. The Mayor's appointment shall be made from a list of three candidates supplied by a Executive Search Firm that meet the following requirements:

1. Bachelor's Degree from a four-year college or university in Accounting or related field (MBA Preferred); Licensed as a Certificated Public Accountant (CPA); Certification issued by The Institute of Internal Auditors as a Certificated Internal Auditor (CIA) and Certification issued by the Association of Certified Fraud Examiners (CFE) preferred.
2. Five or more years of internal audit experience in a public sector organization, or any combination of education, training and experience which provide the required knowledge, skills and abilities to perform the essential functions of the job.

c) Removal of Director: The Director may not be removed from office except for misconduct, inefficiency, incompetence, inability or failure to perform the duties of such office or negligence in the performance of such duties. In such cases that warrant removal from office, said removal shall be accomplished only by a resolution adopted in public hearing by a vote of no less than five (5) members of the City Council; nothing contained herein shall prevent the Council from eliminating the Office of the Director by the normal ordinance process, which action shall not be considered a removal for cause, but simply a change in policy by the City.

d) Duties and Responsibilities

1. Compliance: It shall be the duty and responsibility of the Director to review City financial transactions, policies and practices for compliance with federal, state and local rules and regulations and applicable City policies. The Director shall, on a monthly basis, perform independent and objective audits or reviews of financial, compliance and operational activities of the city and the city's contractors, licensees and franchisees. Audits or reviews performed shall analyze and evaluate financial management systems and operational controls and procedures of the city to develop recommended policies and procedures.
2. Annual Work Plan: The Director shall formulate and present to the Council an annual work plan of tasks and projects for review and adoption at the beginning of each fiscal year. Such annual plan may be amended from time to time by a majority vote of the City Council.
3. Other Assigned Duties: The Director shall carry out any other duties as assigned by the City Council.
4. Findings and Reports: The Director shall communicate findings and reports to the appropriate departments for their input.
5. Fiduciary Responsibility: The Director shall have a fiduciary responsibility to the citizens of the City and will, at all times, exercise their duties with complete impartiality, fairness and objectivity.
6. Deception Prohibited: It shall be unlawful for the Director to deceive the public or the City Council, in any manner, or to obstruct or manipulate the audit process, or conspire with others to do the same.
7. Coercion: It shall be unlawful for the Director to coerce, threaten, harass, intimidate, influence or obstruct in any manner another person in the discharge of their responsibilities.

e) Independence and Accountability

1. Independence: The Director shall, at all times, be totally independent from any other department of the City. Any audits, investigations, findings, recommendations and requests made by the Office of Internal Audit shall reflect the views of the Director alone.
2. Influencing: No person shall attempt to unduly influence or undermine the independence of the Director or staff in the performance of the duties and responsibilities set forth in this article.

f) Cooperation and Assistance

1. Employee Cooperation: All City employees shall be required as a condition of their employment to cooperate fully and truthfully with the Office of Internal Audit operating within the course and scope of this article, by providing the Director or staff any information, evidence, interviews or other material as requested.
2. Access: The Director and staff shall have complete access to any and all records maintained and retained by the City necessary to carry out the duties and functions of the position. This access includes all electronic data or information maintained by the City and allowed by law.
3. Intimidation: It shall be unlawful for any person, to directly or indirectly force, or by any threats to person or property, or in any manner willfully intimidate, influence, impede, deter, threaten, harass, obstruct or prevent another person from freely, fully and truthfully cooperating with the Office of Internal Audit.
4. Privileges, Confidentiality: Nothing contained herein is intended to waive any privileges or confidentiality that may exist for the protection of the City.

h) Reporting to Council and Public

1. Required: The Director shall report to the City Council all finding and reports upon the completion of all assignments.
2. Quarterly Summary to City Council: The Director shall provide a quarterly summary to the City Council of all activities conducted by the auditor or his office.
3. Report Of Activities: The Director shall report any or all activities conducted by the Director upon the request of the City Council at any time.
4. Quarterly Report to Public: The Director shall report quarterly to the public all activities, as allowed by law, conducted by the Director.

**Section 2.** It is hereby declared to be the intention of the Mayor and Council that: (a) All sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.

(b) To the greatest extent allowed by law, every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. No section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance.

**Section 4.** All Ordinances and parts of Ordinances in conflict herewith are hereby expressly repealed.

**Section 5.** The City Attorney, City Clerk and contracted City Codifier are authorized to make non-substantive formatting and renumbering edits to this ordinance for proofing, codification, and supplementation purposes. The final version of all ordinances shall be filed with the clerk.

**Section 6.** The effective date of this Ordinance shall be the date of adoption unless provided otherwise by the City Charter or state and federal law.

**[signatures and voting tabulations appear on the following page]**

The foregoing ORDINANCE No. 2022-028, adopted on September 27, 2022 was offered by Councilmember Williams, who moved its approval. The motion was seconded by Councilmember Gumbs, and being put to a vote, the result was as follows:

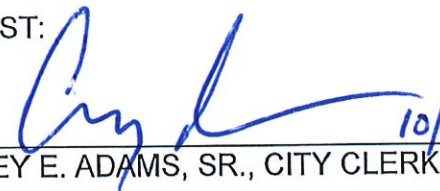
	AYE	NAY
khalid kamau, Mayor	_____	_____
Carmalitha Gumbs	X_____	_____
Catherine Foster Rowell	X_____	_____
Helen Zenobia Willis	X_____	_____
Jaceey Sebastian	X_____	_____
Corey Reeves, Mayor Pro Tem	X_____	_____
Natasha Williams	X_____	_____
Vacant	_____	_____

First Read: August 23, 2022  
Second Read: September 27, 2022


THIS ORDINANCE adopted this 27<sup>th</sup> day of September 2022.

**CITY OF SOUTH FULTON, GEORGIA**

\_\_\_\_\_  
khalid kamau, MAYOR

ATTEST:  
  
\_\_\_\_\_  
COREY E. ADAMS, SR., CITY CLERK



APPROVED AS TO FORM:  
  
\_\_\_\_\_  
VINCENT D. HYMAN, CITY ATTORNEY



## MAYOR'S SIGNATURE PAGE

Per the City Charter, "Every ordinance, resolution, or other action adopted by the city council shall be presented to the mayor for signature within two business days following the adoption of such ordinance, resolution, or other action by the city council. The mayor shall have the right to veto any ordinance, resolution, or other action adopted by the city council, in accordance with the procedures set forth in this section. The mayor, within five business days following receipt of an ordinance, resolution, or other action adopted by the city council, shall return it to the city clerk with or without the mayor's approval or with the mayor's veto. If an ordinance, resolution, or other action adopted by the city council has been approved by the mayor or if it is returned to the city clerk neither approved nor disapproved, it shall become law upon its return to the city clerk. However, if the mayor fails to return an ordinance, resolution, or other action adopted by the city council to the city clerk within five business days of receipt, it shall become law at 12:00 Midnight on the fifth business day after receipt."

The mayor acknowledges receipt of the noted Item listed below:

**Date of Adoption: September 27, 2022    Item Number: ORD2022-028**

**Subject: AN ORDINANCE TO AMEND ARTICLE IV ADMINISTRATIVE AFFAIRS OF THE CITY OF SOUTH FULTON CHARTER TO ADD SECTION 4.16, INTERNAL AUDITOR; AND FOR OTHER LAWFUL PURPOSES.**

Date Received by Mayor: September 29, 2022

APPROVED

DISAPPROVED

Mayor's Signature: \_\_\_\_\_

Date to City Clerk: \_\_\_\_\_

*\* Mayor did not sign.*

*CA*

*10/12/22*