*Amended text*

# City Auditor

## City of Cambridge

The City Auditor of the City of Cambridge shall be appointed by the City Council for a three year term. The Auditor shall be responsible to the City Council for responsibility within the following three elements of financial management: financial controls; internal audits; external reporting.

## I Financial Controls

A. Shall conduct audits of all purchase orders, receipts, and disbursements to ensure compliance with federal, state, and municipal statutes.

B. Subject to the approval of the City Manager and working with the Finance Director, the Auditor shall design and maintain the General Ledger, and ensure the reconciliation of the General Ledger with all subsidiary ledgers.

C. Working with the City's Finance Director, shall assist in the development of various financial control systems.

D. Serves ex-officio as a member of the City's Retirement Board.

## II Internal Audit

A. Shall prepare various analysis of municipal programs at the request of the City Council, City Manager or upon own initiative to assist in the delivery of effective and efficient municipal services.

B. Shall assist the City Council in its review of the City Manager's submitted budget.

C. Shall have access to departmental records for the purpose of conducting internal audits of departmental financial practices upon own initiative or the request of the City Council, City Manager or Finance Director.

D. Shall perform other financial analysis and review as requested by the City Council or City Manager.

## III External Reporting

A. Shall prepare periodic and year-end financial statements for the review by the City Manager, City Council, and public. Said statements shall be prepared in full compliance with the Generally Accepted Accounting Principles (GAAP) and the Uniform Massachusetts Accounting System (UMAS).

B. Shall assist the Finance Director in the preparation of the City's Comprehensive Financial Report.

C. Shall respond to various reporting requirements of the Massachusetts Department of Revenue.

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CCM-101

# City of Cambridge

CR # 2

IN CITY COUNCIL

March 29, 1993

VICE MAYOR CYR

ORDERED: That the Auditor Committee be authorized to advertise and oversee the initial stage of search and selection with consultation from members of the City Council similar to the process employed in the selection of the City Clerk and that the City Manager be requested to provide the services of Mr. Maloney throughout the hiring process.

In City Council March 29, 1993.
Adopted by the affirmative vote of eight members.
Attest:- D. Margaret Drury, City Clerk.

A true copy; D. Margaret Drury

ATTEST:-

D. Margaret Drury
City Clerk

**COUNCILLOR TOOMEY RECORDED IN THE NEGATIVE ON THIS MATTER.**

# City of Cambridge

The Auditor Committee conducted a public hearing on Thursday, March 25, 1993 beginning at 4:08 p. m. in the Ackermann Room, Second Floor, City Hall.

Vice Mayor Edward N. Cyr, Chair of the above referenced committee, convened the hearing and stated that the purpose of this date's proceedings was to continue discussion on the position of the City Auditor.

Present at the hearing were: Councillor Francis H. Duehay, Councillor Walter J. Sullivan, Assistant City Manager for Fiscal Affairs James P. Maloney, Jr. and Deputy City Clerk John E. Flynn.

To begin the discussion, the Chair recognized Mr. Maloney for a brief presentation on a proposed job description for the position of City Auditor, a copy of which is attached.

Councillor Duehay noted that the job description as proposed made the duties and responsibilities of the position much clearer but there was a need to clarify who the Auditor was responsible to and that being the City Council.

Vice Mayor Cyr stated his concurrence with Councillor Duehay's comments but noted that the City Manager statutorily has to approve the General Ledger to be implemented and maintained by the City Auditor.

Mr. Maloney stated that this requirement is unique to the Commonwealth where the administrative and legislative branches of municipal government have joint financial controls on finances. He further stated that a potential exists for the position not to be a beneficial one if it is a diffusive one.

Councillor Duehay, in response, stated that he did not want a situation where one Council appointment was in disagreement with another Council appointment.

Mr. Maloney, in response, stated that the administrative branch will work with the City Council in resolving any differences.

Councillor Duehay requested that in the proposed job description in Section I (B) the word "ledges" be corrected to "ledgers".

Councillor Duehay requested of Mr. Maloney for a realistic assessment of the present staffing levels in meeting the goals of the proposed job description.

Mr. Maloney, in response, stated that the present staffing levels was sufficient to meet the stated objective.

Vice Mayor Cyr noted that at present the Auditor's office was involved in only Section I (A) and Section III (C) of the proposed job description.

Councillor Duehay inquired of the degree of difference between the present and proposed Auditor's Office.

Mr. Maloney, in response, stated that the Internal Audit component of the proposed job description was a major change. He further noted that as the City continues to shift to contract services a need exists for such a component.

Councillor Duehay expressed his desire to have the Assistant City Manager for Fiscal Affairs and the City Manager to be involved in the screening process for the position. He also inquired if amendments were necessary to the Municipal Code to incorporate this job description.

Mr. Maloney, in response, stated that it is presently under review.

Councillor Duehay then offered the following motion:

> In the preamble after the word "Auditor" in sentence two the verbiage "shall be responsible to the City Council".

On a voice vote the motion carried.

Vice Mayor Cyr then offered the following motion:

> That the Auditor Committee be authorized to advertise and oversee the initial stage of search and selection with consultation from members of the City Council similar to the process employed in the selection of the City Clerk and that the City Manager be requested to provide the services of Mr. Maloney throughout the hiring process.

On a voice vote the motion carried.

At this point, Vice Mayor Cyr steered the discussions towards an outline of the qualifications for the position.

Councillor Duehay stated that a strong accounting background was needed along with management and policy experience. He also suggested demonstrated governmental experience.

Mr. Maloney suggested that candidates to be considered possess either a CPA/MBA/MPA, seven years of experience and a working understanding of UMAS.

Vice Mayor Cyr concurred with Mr. Maloney and stated that he felt that there would be a large pool of candidates for the position.

The Chair requested the Deputy City Clerk to provide back up on the process employed in the selection of the City Clerk and further requested Mr. Maloney to draft an appropriate ad.

Vice Mayor Cyr also stated that the salary range be included in the ad.

Councillor Duehay further stated that the job description include a reference to the Auditor serving as a member of the Retirement Board.

The hearing was adjourned at four o'clock and fifty-five minutes p. m.

For the Committee,

Edward N. Cyr (CJEF)

Vice Mayor Edward N. Cyr
Chair

S-141

COMMITTEE REPORTS

Auditor's Committee Report for a hearing held on Thursday, March 25, 1993 regarding the position of the City Auditor.

In City Council,

March 29, 1993

Report accepted voice vote of 8 members
Order adopted voice vote of 8 members.
Councillor Toomey recorded in the negative on this matter.