

ORDINANCE NO. 16-83

By: John W. Hoge

An ordinance to authorize the Auditor of the City of Bexley to request authority from the bureau of inspection and supervision of public offices to engage an independent certified public accountant to conduct the required biannual examination or audit of the City of Bexley, to appropriate funds for such audit, and to declare an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BEXLEY,
OHIO:

Section 1. That the City of Bexley, through the office of the Auditor, desires to change to accrual (GAAP) basis financial statements and eventually to a comprehensive annual financial report (CAFR) which represents a significant undertaking and requires considerable accounting experience and expertise.

Section 2. That the bureau of inspection and supervision of public offices conducts an examination of each public office every two years to determine the methods, accuracy and legality of the accounts, financial reports, records, files and reports of the office, and whether the laws, ordinances, and orders pertaining to such office, and the rules and requirements of the bureau have been complied with.

Section 3. That Section 117.09, Revised Code, provides authority for the legislative authority of the City, after notice and request by the chief fiscal officer, and permission by the chief inspector and supervisor of public offices, to engage an independent certified public accountant to conduct the required examination or audit.

Section 4. That because of the impending changes in auditing and financial report procedures, it would be desirable to engage an independent accountant to perform the biannual financial and compliance audits, who could also, at the same time, provide experience and guidance in implementing the new auditing procedures for the City.

Section 5. That the Auditor is hereby authorized to request permission from the chief inspector and supervisor of public offices to hire an independent certified public accountant and upon receipt of such permission and authority to engage the professional services of such accountant.

Section 6. That the sum of Five Thousand Dollars (\$5,000.00) is hereby appropriated and set aside from the unencumbered general fund to be used to pay for the professional services thus provided.

Section 7. That this Ordinance is an emergency measure

necessary for the immediate preservation of the public peace,
health and safety and shall go into force and effect upon
its passage and approval by the Mayor.

Passed: February 22, 1983

Caroline Thomas Christie
President of Council

Attest: John S. Herby
Clerk of Council

Approved: Feb. 22, 1983

David H. Madison
David H. Madison - Mayor

*February 22, 1983: First reading
Rules suspended and
adapted*