

Introduced by: City Manager

Date: July 13, 2004

Public Hearing: (Introduction)  
                  failed

Action: Failed

Vote: 2-4

## **CITY OF BETHEL, ALASKA**

### **ORDINANCE #04-17**

**AN ORDINANCE AMENDING THE BETHEL MUNICIPAL CODE AT SECTION 4.04.090 TO CHANGE THE DATE FOR COMPLETION OF THE ANNUAL AUDIT FROM NINETY DAYS UNTIL ONE HUNDRED AND EIGHTY DAYS FOLLOWING THE CLOSE OF THE FISCAL YEAR**

**WHEREAS**, the City of Bethel ("City") performs an annual audit after the close of each fiscal year;

**WHEREAS**, the Bethel Municipal Code ("Code") at Section 4.04.090 requires that the annual audit be completed within ninety days after the close of each fiscal year;

**WHEREAS**, ninety days after the close of the fiscal year is not sufficient time for completion of the annual audit because the City's Finance Department is not fully staffed, making it difficult to complete the monthly reconciliation information, and the audit firm hired to complete the audit has other scheduled customer audits at approximately the time as the City's annual audit due date; and

**WHEREAS**, the City's Finance Department recommends amending the Code at Section 4.04.090 to change the annual audit due date to one hundred and eighty days after the close of the audit year.

**BE IT ORDAINED** by the City Council of Bethel, Alaska, that:

**SECTION 1. Classification.** This ordinance is permanent in nature and shall be incorporated into the Code.

**SECTION 2. Content.** Section 4.04.090 of the Code is hereby amended to read as follows (new language is underlined and deleted language is stricken out):

**4.04.090 Audit.**

An independent audit shall be made of all accounts of the city at least annually, and more frequently if deemed necessary by the council. The annual audit shall be made by certified public accountants employed by the council, and shall be completed within one hundred and eighty ninety days following the close of the fiscal year. An analysis of the audit shall be made public by the council.

**SECTION 3. Effective Date.** This Ordinance shall take effect immediately upon approval by the City Council.

**ENACTED THIS** \_\_\_\_\_ **DAY OF** \_\_\_\_\_ **2004 by a vote of** \_\_\_\_\_ **in favor and** \_\_\_\_\_ **opposed.**

\_\_\_\_\_  
Hugh Short, Jr., Mayor

ATTEST:

\_\_\_\_\_  
City Clerk