

Introduced by: Finance Committee
Date: September 10, 2019
Public Hearing: September 24, 2019
Action: Passed
Vote: 5-1

CITY OF BETHEL, ALASKA

Ordinance #19-20

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING CHAPTER 4.04.090 OF THE BETHEL MUNICIPAL CODE, AUDIT

WHEREAS, the City is required by BMC 4.04.090 to complete its annual audit within 150 days following fiscal year end;

WHEREAS, when the City expends \$750,000 or more during its fiscal year of state and/or federal assistance it is required by Alaska Administrative Code 2 AAC 45.010(a) to have an audit completed and submitted within the earlier of 30 calendar days after the audit report is completed, or 270 days (nine months) after the end of the audit period;

WHEREAS, when the City expends \$750,000 or more in Federal awards, it is required by the Code of Federal Regulations 2CFR Subpart F §200.501 and 2CFR Subpart F §200.512 to have an audit completed and submitted within the earlier of 30 calendar days after receipt of the auditor's report, or nine months after the end of the audit period;

WHEREAS, the City has met the requirement of BMC 4.04.090 three (3) times in the past 15 audits;

WHEREAS, the City has a history of high staff turnover in all Finance Department positions, resulting the inability to consistently meet the requirement of BMC 4.04.090;

WHEREAS, it is in the best interest of the City to revise BMC 4.04.090 to coincide with the audit report deadlines established by the State of Alaska and the Federal Government.

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

SECTION 1. Classification. This ordinance is shall become effective upon passage by the Bethel City Council.

SECTION 2. Amendment. The Bethel Municipal Code Section 4.04.090 is amended as follows (new language is underlined and old 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 fifty two hundred seventy (~~150 270~~) days following the close of the fiscal year. An analysis of the audit shall be made public by the council.

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SECTION 2. Effective Date. This ordinance shall become effective upon passage by the Bethel City Council.

ENACTED THIS 24th DAY OF SEPTEMBER 2019, BY A VOTE OF 5 IN FAVOR AND 1 OPPOSED.



Fred Watson, Mayor

ATTEST:



Lori Strickler, City Clerk