

RESOLUTION NO. A-_____

1 WHEREAS, Art IV, § 8 of the Lincoln Charter grants the City Council certain
2 examination and review powers concerning any subject upon which it may legislate or
3 the operations of any department engaged in the administration of City affairs; and

4 WHEREAS, the City Council believes that there may exist efficiencies to be
5 gained in an audit of the operation and performance of the Engineering Services
6 Division within the City of Lincoln Public Works and Utilities Department with respect to
7 the planning, construction, and maintenance of city streets and roads projects; and

8 WHEREAS, the City Council has adopted Chapter 4.66 of the Lincoln Municipal
9 Code which creates the City Performance Audit Committee; and

10 WHEREAS, pursuant to Lincoln Municipal Code § 4.66.040, the City
11 Performance Audit Committee has certain responsibilities, including, when directed to
12 do so by resolution of the City Council, determining whether an audit as suggested in
13 the Council's resolution is appropriate and desirable, and to determine what the scope of
14 such audit should be.

15 NOW, THEREFORE, BE IT RESOLVED by the City of Lincoln, Nebraska:

- 16 (1) That the City Council hereby directs the City Performance Audit Committee
17 to determine whether an audit of the Public Works and Utilities Department in the areas
18 of the operation of its Engineering Services Division to investigate whether there are
19 efficiencies to be gained in the planning and completion of streets and roads projects
20 completed by said department is appropriate and desirable. The Committee is
21 specifically requested to determine whether the following items should be included in

1 the scope of services to identify if there exist efficiencies to be gained in the completion
2 of department projects:

3 a. A detailed list of department projects completed during the calendar
4 years of 2013 and 2014 that utilized wheel tax, gas tax, or federal
5 funds, including information as to the source of funding and the item to
6 which such funding was attributed on each project. The items on the
7 list to be reviewed should also include:

8 i. An accounting of all wheel tax funds, gas tax funds, or federal
9 funds which were spent on debt service;

10 ii. An itemization of all personnel and indirect costs paid for with
11 wheel tax funds, gas tax funds, or federal funds;

12 iii. A listing of the projects and locations of the construction or
13 repair of city sidewalks that were paid for by wheel tax funds or
14 gas tax funds; and

15 iv. An itemized list of engineering costs applicable to each project.

16 b. A detailed list of the department projects completed during the
17 calendar years of 2013 and 2014 that required adjustments or changes
18 to plans or specifications following acceptance of the project bid,
19 including information about the initial contractor and bid amount, the
20 extent of any necessary or proposed changes, the proposed and final
21 cost of any changes, and the total project cost upon completion.

22 (2) That in the event the Committee concludes that the requested audit is
23 appropriate and desirous, the City Council directs the City Performance Audit

1 Committee to carry out the Committee's duties and responsibilities under Chapter 4.66
2 including but not limited to determining: (i) what the scope of such audit should be; (ii)
3 whether the audit should be a financial audit, an internal audit, a performance audit, an
4 operational review or any combination thereof; (iii) whether the contract auditor should
5 be the State Auditor of Public Accountants or a private contractor; (iv) submitting the
6 scope of the audit to the City Purchasing Agent; (v) causing the Purchasing Agent to
7 obtain proposals for the audit; (vi) selecting the proposal which best serves the City's
8 interest; and (vii) forwarding the selected proposal and contract terms to the City
9 Council for action as provided in Sections 4.66.040 and 4.66.120 of the Lincoln
10 Municipal Code.

11 BE IT FURTHER RESOLVED that within 60 days of receiving of any final audit
12 report from the contract auditor, the Committee shall submit a Committee audit report to
13 the Mayor and City Council in accordance with Section 4.66.040(g) of the Lincoln
14 Municipal Code.

Introduced by:

Approved as to Form:

Assistant City Attorney

Approved this ___ day of _____, 2015: _____ Mayor
