



A86267

11R-40S

Introduce: 2-28-11

SUBSTITUTE 3
RESOLUTION NO. A-~~86267~~

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, Chapter 4.66 creates the City Audit Advisory Board with the duties
5 and powers of advising the City Council on certain matters; and

6 WHEREAS, pursuant to Lincoln Municipal Code § 4.66.040, the City Audit
7 Advisory Board has certain responsibilities, including, when directed to do so by
8 resolution of the City Council, determining whether an audit as suggested in the
9 Council's resolution is appropriate and desirable, and to determine what the scope of
10 such audit should be; and

11 WHEREAS, the City Council is interested in conducting an objective and
12 systematic examination and/or audit of evidence for the purpose of providing an
13 independent assessment of the City of Lincoln Department of Public Works & Utilities
14 functions, programs and activities in the areas of the operations of its Engineering
15 Services Division and utilization by the Department of collected impact fees.

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

17 1. That pursuant to Art. IV, § 8 of the Lincoln Charter, the City Council is
18 hereby authorized to engage appropriate persons to conduct an examination and/or
19 audit of the functions, programs and activities of the City of Lincoln Department of
20 Public Works & Utilities in the areas of the operations of its Engineering Services

1 Division and utilization by the Department of collected impact fees. The City Council
2 hereby resolves to conduct a Performance Audit of the City of Lincoln Department of
3 Public Works & Utilities in the areas of the operations of its Engineering Services
4 Division and utilization by the Department of collected impact fees. In the conduct of
5 the Performance Audit and additional considerations discussed herein, the City Council
6 shall consider the recommendations, advice, and counsel of the City Audit Advisory
7 Board concerning the matters set forth in Lincoln Municipal Code § 4.66.040, including
8 but not limited to, scope of the Performance Audit, the third parties to conduct such
9 Performance Audit, and the time span to be covered by the Performance Audit;
10 provided, that the City Advisory Board shall not expend more than \$100,000.00 or such
11 other amounts as the City Council shall approve in connection with its activities
12 performed hereunder.

13 2. For purposes of this resolution, the term Performance Audit shall mean an
14 objective and systematic examination of evidence for the purposes of providing an
15 independent assessment of the performance of such departments, their programs,
16 activities, or functions in order to provide information to improve public accountability,
17 improve efficiency, and facilitate decision-making by parties with responsibility to
18 oversee or initiate corrective action. The Performance Audit shall be conducted in
19 accordance with the Generally Accepted Government Auditing Standards (GAGAS)
20 maintained by the U.S. Government Accountability Office (GAO).

21 3. The City Council resolves to also consider the City Audit Advisory Board 's
22 recommendations regarding an:

1 a. Evaluation of the department's current strengths and weaknesses
2 in delivering services concerning these matters to the City and its residents;

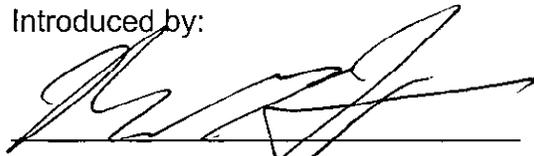
3 b. Assessment of the department's efficiency in delivering services
4 concerning these matters to the City and its residents; and

5 c. Whether public-private partnerships offer the potential to provide
6 improved service and efficiency and the positives and negatives associated with such
7 an approach.

8 4. Upon making its determinations concerning the scope of the Performance
9 Audit, the City Audit Advisory Board is hereby authorized to transmit to the City
10 Purchasing Agent its directions concerning the scope of the Performance Audit in
11 writing. Upon receiving the Board's written directions the City Purchasing Agent shall
12 follow applicable City purchasing procedures to engage a private contractor to conduct
13 such Performance Audit. The City Council shall approve of all funding for the
14 Performance Audit.

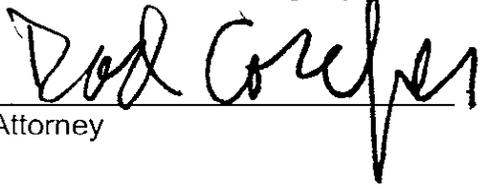
15 5. Upon completion of the Performance Audit, the City Audit Advisory Board
16 shall evaluate and report upon the final Performance Audit and the additional
17 considerations described in Section 3 above and any written responses thereto
18 furnished by the audited or examined party, as provided in Lincoln Municipal Code §
19 4.66.040(b)B(d).

Introduced by:

A handwritten signature in black ink, appearing to be 'D. Camp', written over a horizontal line.

AYES: Camp, Carroll, Cook,
Emery, Hornung, Snyder, Spatz;
NAYS: None.

Approved as to Form & Legality:



City Attorney

Approved this 17th day of March, 2011:



Mayor