


COMMISSION MEMORANDUM

TO: Mayor Dan Gelber and Members of the City Commission
Alina T. Hudak, City Manager **FIRST READING**

FROM: Rafael A. Paz, City Attorney 

DATE: July 20, 2022

SUBJECT: AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 2 OF THE CODE OF THE CITY OF MIAMI BEACH, ENTITLED "ADMINISTRATION" BY AMENDING ARTICLE IV, ENTITLED "OFFICERS AND EMPLOYEES," BY AMENDING DIVISION 4, ENTITLED "INDEPENDENT CITY AUDITOR," TO CREATE SECTION 2-254 THEREOF, ENTITLED "CITY'S INTERNAL AUDIT" TO ESTABLISH A CITY INTERNAL AUDITOR; AMENDING ARTICLE IV, ENTITLED "OFFICERS AND EMPLOYEES," BY AMENDING DIVISION 5, ENTITLED "OFFICE OF INSPECTOR GENERAL," BY AMENDING SECTION 2-256 THEREOF, ENTITLED "OFFICE OF INSPECTOR GENERAL," TO REFLECT THE REASSIGNMENT OF THE INTERNAL AUDIT FUNCTION UNDER THE AUSPICES OF THE CITY ADMINISTRATION; AND, PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

The proposed Ordinance has been prepared at the request of Commissioner David Richardson, and is submitted for consideration on First Reading at the July 20, 2022 City Commission meeting.

Currently, under the City Code, one of the functions of the Office of the Inspector General ("OIG") is to serve as the City's internal auditor. As part of the review of the Fiscal Year 2023 budget, Commissioner Richardson intends to propose a realignment of the internal audit function to reside with the City Administration instead of the Office of the Inspector General.

The internal audit function is a function that is separate from the traditional powers and duties of an inspector general. Historically, the Office of Internal Audit resided within the Office of Management and Budget, and the Internal Auditor reported directly to the City Manager.

This proposed Ordinance would effectuate the realignment of internal audit functions from the City's OIG to the City Administration.

RAP/FA/ag