

CHAPTER 2.50  
AUDIT ADVISORY COMMITTEE

**§ 2.50.010. Established.**

There is established in the City an Audit Advisory Committee consisting of seven voting members to act in an advisory capacity to the City Council regarding the City's accounting and internal control systems and provide advice to the City Council regarding safeguards over City assets, including, but not limited to:

- A. Reporting to the City Council annually on Committee proceedings.
- B. Conduct planning and exit meetings as it relates to the annual financial audit.  
(Ord. 02-24, 3/12/2024)

**§ 2.50.020. Powers and Duties.**

The Committee shall have the following duties:

- A. Conduct a planning meeting with the City's auditors to address any questions or concerns as the audit and internal controls test is prepared.
- B. At the conclusion of the audit, conduct an exit meeting to evaluate results of the financial statement audit.
- C. Report to the City Council on the results of the planning and exit meetings as well as the final audit results.
- D. In an advisory role, propose to the City Manager review of programs or accounts as deemed necessary for achieving maximum efficiency and propriety.  
(Ord. 02-24, 3/12/2024)

**§ 2.50.030. Appointments and Terms.**

The Mayor, with approval of the City Council, will appoint each voting member of the Audit Advisory Committee. The term of office shall be for two years and thereafter until a successor for the voting member whose term is expiring has been appointed.  
(Ord. 02-24, 3/12/2024)

**§ 2.50.040. Election of Officers.**

The Committee shall elect at its first meeting of the calendar year, from its voting members, a Chairperson and Vice Chairperson. The terms of office for these offices shall be for one year.  
(Ord. 02-24, 3/12/2024)

**§ 2.50.050. Regular Meetings.**

The Committee shall meet in regular session on dates and at times to be determined from time to time by resolution of the City Council. All meetings shall be open to the public,

and the Brown Act shall apply.  
(Ord. 02-24, 3/12/2024)

**§ 2.50.060. Quorum—Voting.**

A majority of at least four voting members shall constitute a quorum. A majority vote of the voting members present (at least four voting members, vacancies shall not count toward establishing a quorum) shall be required to carry a motion.  
(Ord. 02-24, 3/12/2024)

**§ 2.50.070. Absence of Voting Members.**

Absence from three consecutive meetings without formal notice to the Committee will be deemed to constitute the resignation of such voting member, and the position declared vacant. In the event of a vacancy, either by because of absence or otherwise, may be filled by the Mayor subject to ratification by the City Council.  
(Ord. 02-24, 3/12/2024)

**§ 2.50.080. Action by Voting Members—Authority Required.**

No voting member shall take any action or make any statement committing the Committee unless given express authority to do so by a majority vote of the Committee's entire seven voting members.  
(Ord. 02-24, 3/12/2024)

**§ 2.50.090. Communications from the Committee.**

All recommendations and updates of the Committee to the City Council for its consideration or action shall be transmitted in writing.  
(Ord. 02-24, 3/12/2024)