



31 E. Fifth St.
Tempe, AZ 85281

Audit Committee

Serving in an advisory capacity to the Mayor and Council, the Audit Committee assists in fulfilling its oversight responsibilities for the financial reporting process, the system of internal controls, the audit process, and the City's process for monitoring compliance with laws and regulations.

Powers and duties of the Audit Committee include:

- reviewing the City's financial information, the established systems of internal controls, and the City's audit process through functions detailed in this section;
- reviewing internal audit reports;
- reviewing reports of the status of audit recommendations;
- reviewing the City's external audit reports;
- evaluating findings and recommendations of the Internal Audit Office's peer review;
- periodically reviewing the provisions of Chapter 2, Article V, Division 24, of the Tempe City Code and seeking City Council approval on any recommended changes; and,
- reviewing and adopting the Internal Audit Office's Annual Audit/Engagement Plan.

Additional powers and duties include considering and reviewing the following with the City Auditor:

- a. significant audit findings during the year and management's responses to them;
- b. any obstacles encountered by the City Auditor while conducting audits, including any restrictions on the scope of Auditor's work or access to required information;
- c. any significant changes to Internal Audit Office's planned audits as detailed in the Annual Audit/Engagement Plan;
- d. the Internal Audit Office's budget and staffing; and
- e. the Internal Audit Office's overall performance and its compliance with government auditing standards.

In addition, the Audit Committee annually reports its actions to the Mayor and City Council with such recommendations as the Committee may deem appropriate and performs such other functions as assigned by the Mayor and City Council.

The Audit Committee is composed of seven persons, as follows:

- two **members of the City Council**, who shall be appointed by the Mayor with the approval of the City Council.
- three **members at large from the community**, who shall be appointed by the Mayor with the approval of the City Council and shall serve at the sole pleasure of the Mayor and City Council. Community Members should have an understanding in the fields of auditing, accounting, finance, legal, government, ethics, governance, or organizational management. This expertise can be demonstrated through educational degrees (BS, MBA, PhD), professional certifications (CPA, CIA, CMA, CFE, CISA), or through experience managing government or industry organizations. None of the Community Members shall be an employee of the City.
- two ex-officio members: **City Manager and Deputy City Manager – Chief Financial Officer**. The City Manager shall serve as the chair of the Audit Committee.

The City Auditor shall not be a member of the Audit Committee; however, the City Auditor or the City Auditor's designee shall serve as secretary for the Audit Committee, and prepare agendas, minutes, and reports as directed by the Committee. Terms shall be staggered so that the term of no more than two Community Members shall conclude in each year. Community Members shall serve a term of two years, except for the initial term of one Community Member, who shall be selected by the Mayor with the approval of the City Council at the time of initial appointment, which will be for three years. Community Members may serve more than one term at the discretion of the Mayor; and the term of office for each Community Member shall be from the first of July of every two years.

The meetings of the Audit Committee shall be held as needed to perform its duties but shall meet not less than twice annually. Should the chairperson be absent, the Audit Committee shall elect a presiding officer to manage the meeting in his or her absence. (City Code, Chapter 2, Article V, Division 24; Ordinance No. O2020.12)



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Name	Term Expires	
Amberg, Nikki	06/30/2025	Member of City Council
Hill, Gregory (Greg)	06/30/2025	Community Member
Hitt, Keely A.	06/30/2026	Community Member
Hodge, Berdetta	06/30/2026	Member of City Council
Rieck, Ben	06/30/2026	Community Member
Inchausti, Rosa – Chair	No Expiration Date	City Manager (ex-officio member)
Camacho, Lisette	No Expiration Date	Deputy City Manager – Chief Financial Officer (ex-officio member)

Staff Liaison:

Bill Greene, City Auditor (480) 350-8982