



Office of the City Clerk
BOARDS, COMMITTEES & COMMISSIONS

**INDEPENDENT AUDIT AND PERFORMANCE
COMMISSION (IAPC)**

CREATED BY:

Ordinance 10598, October 21, 2008
Ordinance 11232, December 16, 2014
Ordinance 11599, Adopted December 4, 2018
*Ordinance 12024, Adopted August 8, 2023

MEMBERSHIP AND QUALIFICATIONS:

The IAPC shall be composed of seven (7) members with one member appointed by the Mayor and each Council Member and shall serve without compensation.

All members of the IAPC shall reside in the City of Tucson. Each member shall have not less than ten (10) years of financial or executive experience; or not less than five (5) years of such experience plus another five (5) years experience in a comparable field such as project management, grant administration, compliance reporting or data analysis.

The City's Internal Audit Manager, or that person's designee, shall serve as an ex-officio, non-voting member of the IAPC and shall provide technical support to the Commission.

ORGANIZATION AND REPORTS:

The IAPC shall appoint one of its members to serve as the Chair of the Commission and another member to serve as Vice-Chair.

The IAPC shall adopt bylaws for its operations that are consistent with Tucson Code Chapter 10(A) and other legal authority and file them with the City Clerk.

The IAPC may form subcommittees, as may be necessary, to carry out its duties and functions.

The IAPC shall meet once each month or more frequently as needed.

The IAPC shall provide reports to the Mayor and Council not less than every six (6) months and more frequently upon express request by the Mayor and Council.

***Denotes Changes**

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FUNCTIONS:

The IAPC shall have the following authority, functions, and duties:

- (1) Review and provide comment to the City Manager and to the Mayor and Council and the relating to the City's Annual Audit Plan.
- (2) Upon direction from the Mayor and Council or the City Manager or upon a majority vote of the commissioners, to provide independent appraisal of City programs, policies, and functions in order to help management perform more efficiently and effectively, and/or recommend that the Mayor and Council commission an independent firm to perform such an appraisal.
- (3) Upon direction from the Mayor and Council or the City Manager or upon a majority vote of the commissioners, to examine financial reports, various records, and procedures to determine compliance with applicable ordinances, regulations, policies, and contractual provisions, and/or recommend that the Mayor and Council commission an independent firm to perform such an examination.
- (4) Upon direction from the Mayor and Council or the City Manager or upon a majority vote of the commissioners, to evaluate the City's internal control structure and recommend improvements that will help safeguard the City's assets.
- (5) Perform other functions upon express direction by the Mayor and Council.

QUORUM:

*Pursuant to Tucson Code, § 10A-140(a) this BCC is designated as "Category 1," for which a majority of the members currently *appointed and serving* shall constitute a quorum.

TERMS OF OFFICE:

Each Commissioner shall serve for a term of four (4) years and may be re-appointed for one additional term of four (4) years.

The Commissioners are subject to the attendance requirements in Tucson Code Chapter 10A. Additionally, the Mayor and Council may remove Commissioners from office prior to the expiration of their terms.

APPLICABILITY OF TUCSON CODE CHAPTER 10A, ARTICLE XIII:

All provisions of TCC Chapter 10A, Article XIII are applicable. T.C. § 10A-134(c) Appointees, except for advisory members and members of the technical code committees named herein, may not serve on more than two (2) bodies at a time.

***Denotes Changes**

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LIMITATIONS:

Neither the IAPC nor any of its members may incur governmental expenses without prior authorization of the Mayor and Council, nor may they obligate the City in any way.

OPEN PUBLIC MEETING LAW REQUIREMENTS:

This public body is defined as an advisory committee and must comply with all of the provisions of the Open Public Meeting Law.

SUPPORTING DEPARTMENT:

City Manager's Office – 791-4204

Historical Notes:

October 21, 2008 – Mayor and Council adopted Ordinance 10598, creating the commission.

December 16, 2014 – Mayor and Council adopted Ordinance 11232, amending Tucson Code, Section 10A-122, Functions and Duties of the Independent Audit and Performance Commission.

December 4, 2018 – Ordinance 11599, amended the Tucson Code, Chapter 10A-134(c) allowing members to serve on up to two (2) BCC's Simultaneously.

**August 8, 2023 – Ordinance 12024, amended the Tucson Code Chapter 10A, Article XIII to add a new Tucson code Section 10A-140, defining different quorum requirements for two specified categories of Boards, Committees, or Commissions.*