

#50
4/7/15

ORDINANCE NUMBER O- 20474 (NEW SERIES)

DATE OF FINAL PASSAGE APR 22 2015

AN ORDINANCE AMENDING CHAPTER 2, ARTICLE 2, DIVISION 7 OF THE SAN DIEGO MUNICIPAL CODE BY RETITLING DIVISION 7; BY AMENDING SECTIONS 22.0701 AND 22.0702; BY REPEALING SECTIONS 22.0703 AND 22.0704; BY AMENDING AND RENUMBERING SECTION 22.0705 TO 22.0703; BY AMENDING AND RENUMBERING SECTION 22.0706 TO 22.0704; BY AMENDING AND RENUMBERING SECTION 22.0707 TO 22.0705; BY AMENDING AND RENUMBERING SECTION 22.0708 TO 22.0706; BY AMENDING AND RENUMBERING SECTION 22.0709 TO 22.0707; BY AMENDING AND RENUMBERING SECTION 22.0710 TO 22.0708; AND BY AMENDING AND RENUMBERING SECTION 22.0711 TO 22.0709 RELATING TO THE CHIEF FINANCIAL OFFICER.

WHEREAS, effective July 8, 2008, the City Charter was amended by amending section 39 to change the title "Auditor and Comptroller" to "Chief Financial Officer" and to add new duties and responsibilities; and

WHEREAS, Chapter 2, Article 2, Division 7 of the San Diego Municipal Code is titled "City Auditor and Comptroller" and sets forth certain duties and responsibilities that are now assigned to the Chief Financial Officer; and

WHEREAS, the City Council desires to amend the San Diego Municipal Code to implement the requirements of amended Charter section 39, correct any inconsistencies, and further establish responsibilities and duties of the Chief Financial Officer; NOW, THEREFORE,

BE IT ORDAINED, by the Council of the City of San Diego, as follows:

Section 1. That Chapter 2, Article 2, Division 7 of the San Diego Municipal Code titled "City Auditor and Comptroller," is amended by amending the title by replacing the words "City Auditor and Comptroller" with the words "Chief Financial Officer."

Section 2. That Chapter 2, Article 2, Division 7 of the San Diego Municipal Code is amended by repealing sections 22.0703 and 22.0704, and by amending sections 22.0701, 22.0702, 22.0705, 22.0706, 22.0708, 22.0709, 22.0710, and 22.0711, to read as follows:

§22.0701 Powers — Authority

The Chief Financial Officer, or the duly authorized deputy, shall, at any time, have power to examine, check and audit the accounts and records related to City business of any commission, board, department, division, office, or employee of the City; to require an accounting for all cash revenues of the City; to make and certify to an actual count of cash and securities; and to prescribe, govern and control the movements or transfer of all cash revenues or securities to the custody of the City Treasurer.

§22.0702 Facsimile Signature

The Chief Financial Officer may secure and use a facsimile signature mechanism and sign or countersign all warrants or checks issued in pursuance of his or her duties by placing a facsimile signature thereon by such means.

§22.0703 Taxes Collected — Payment to City Treasurer

On the first Monday of each month (or the next business day if the first Monday is a holiday), the County Treasurer - Tax Collector collecting taxes for and on behalf of the City shall pay to the City Treasurer all moneys collected during the preceding month. On the same day, the Chief Financial Officer must receive from the County Treasurer - Tax Collector a statement showing:

- (a) An itemized accounting of all transactions and receipts since the last payment, which accounting must show the amount collected for and on behalf of the City for each fund, district, or purpose listed on the assessment book; and
- (b) That all money collected has been paid to the City Treasurer.

§22.0704 Deposit of Public Moneys

- (a) Every department, office, or institution of the City that receives money directly from the public, or otherwise, on behalf of the City shall deposit those moneys daily with the City Treasurer or the City's banking institution as instructed by the City Treasurer. Revenue shall be recorded in accordance with the City Treasurer's depositing requirements.
- (b) The City Treasurer may grant an exception to the daily deposit requirement and approve an alternate depositing schedule in writing if requested. Any exception or alternate depositing schedule approved by the City Treasurer shall require deposits at least weekly.
- (c) Notwithstanding the foregoing provisions, officers required to pay daily into the City Treasury taxes, fees, or other moneys collected for or on behalf of the City may, in their discretion, pay such moneys to the City Treasurer without making any account of the sources from which the amounts were collected. Each officer shall be credited with the amount paid without apportioning such moneys to any specific fund.
- (d) Nothing in this section excuses any officer from the requirement that regular monthly settlements and accountings of all collections be made as provided under the Charter. The monthly settlements and accountings of an officer's collections

shall reflect and credit the officer for any and all of the daily payments of moneys made to the City Treasurer.

§22.0705 Penalty

A Tax Collector, refusing or neglecting for a period of five (5) days to make the payments and settlements required by this ordinance and by the laws of the State of California, shall be liable for the same penalties provided by law for the settlement of other taxes and is liable for the full amount of taxes charged upon the assessment roll.

§22.0706 Annual Report on Internal Controls

- (a) On or before December 1 of every year the Chief Financial Officer, in coordination with the City Manager, shall conduct an annual evaluation of the City's internal financial controls that shall include a thorough review of the efficacy of the City's internal financial controls and their operation and a meeting with the City's independent auditors to review the design and operation of the City's internal financial controls.
- (b) The City Manager and the Chief Financial Officer shall submit a written Annual Report of their annual evaluation of the City's internal financial controls to the City Council and the Audit Committee on or before March 1 of every year and such Annual Report shall be docketed for a hearing of the Audit Committee within thirty (30) days of its submission. Following and within thirty (30) days of the Audit Committee hearing, the Annual Report shall be docketed for an open session hearing of the City Council. The Annual Report shall include a certification signed by the City Manager and the Chief Financial Officer, certifying that they:

certify in writing to the City Council that to the best of his or her knowledge, as of the date of the offering documents or other relevant disclosure materials, and regarding those sections of such offering documents or disclosure materials for which the Chief Financial Officer is primarily responsible:

(1) - (2) [No change in text.]

(3) that the financial statements and other financial information taken from the CAFR and included in such offering documents or disclosure materials fairly present in all material respects the financial condition and results of operations of the City as of, and for, the periods presented in the CAFR.

(c) If the Chief Financial Officer is absent, his or her deputy or other authorized designee shall provide the certifications required by this section.

§22.0708 Comprehensive Annual Financial Report

(a) Immediately upon completion of the CAFR, the Chief Financial Officer shall request that a hearing on the CAFR be placed on the agenda for presentation to the Audit Committee. Such hearing shall be placed on the agenda for the first scheduled Audit Committee meeting following the request, and not later than sixty (60) days after the request is made. Following and within thirty (30) days of the Audit Committee hearing, the CAFR shall be docketed for an open session hearing of the City Council, which hearing shall not be continued for any reason except for an emergency as reasonably determined by the Council President.

(b) Notwithstanding any rule or standard of accounting practice, whether federal, state, or local, or any provision of the Municipal Code, the Chief Financial Officer shall be responsible for, either alone or in conjunction with appropriate City

departments or related agencies, the preparation of all footnotes to the City's CAFR, and any stand-alone financial statement prepared by the Chief Financial Officer.

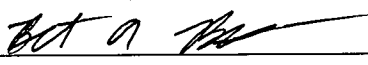
§22.0709 Improper Influence of Outside Professionals and Obstruction of Any Auditor of the City

- (a) [No change in text.]
- (b) It shall be unlawful for any elected official, officer, or employee of the City, or anyone acting under their direction, to take any action to coerce or fraudulently influence, manipulate, or mislead any auditor of the City, including the City Auditor, or any staff member of such auditor, in the conduct of an audit with the specific intent of obstructing such audit or rendering any report of such audit materially misleading.
- (c) It shall be unlawful for any elected official, officer, or employee of the City, to use his or her official authority or influence to intimidate, threaten, coerce or command, or attempt to do the same, to any elected official, officer, employee of the City or member of a City board or commission who reports on the activities described in section 22.0709(a) or 22.0709(b) or otherwise assists in an investigation of thereof.
- (d) Any person who violates section 22.0709(a), 22.0709(b) or 22.0709(c), or who counsels, aids, abets, advises, or participates with another to commit such violation, is guilty of a misdemeanor and is subject to the penalties set forth in Chapter 1 of the Municipal Code.

Section 3. That a full reading of this ordinance is dispensed with prior to passage, a written copy having been made available to the Council and the public prior to the day of its passage.

Section 4. That this ordinance shall take effect and be in force on the thirtieth day from and after its final passage.


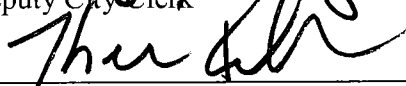
APPROVED: JAN I. GOLDSMITH, City Attorney

By 
Bret A. Bartolotta
Deputy City Attorney

BAB:sc
02/12/15
Or.Dept: City Attorney
Doc.No.:709585

I hereby certify that the foregoing Ordinance was passed by the Council of the City of San Diego, at this meeting of APR 07 2015

ELIZABETH S. MALAND
City Clerk

By 
Deputy City Clerk

KEVIN L. FAULCONER, Mayor

Approved: 4/21/15
(date)

Vetoed: _____
(date)

KEVIN L. FAULCONER, Mayor

#50
4/7/15

(O-2015-71)

STRIKEOUT ORDINANCE

OLD LANGUAGE: ~~Struck-Out~~

NEW LANGUAGE: Double Underline

ORDINANCE NUMBER O-_____ (NEW SERIES)

DATE OF FINAL PASSAGE _____

AN ORDINANCE AMENDING CHAPTER 2, ARTICLE 2, DIVISION 7 OF THE SAN DIEGO MUNICIPAL CODE BY RETITLING DIVISION 7; BY AMENDING SECTIONS 22.0701 AND 22.0702; BY REPEALING SECTIONS 22.0703 AND 22.0704; BY AMENDING AND RENUMBERING SECTION 22.0705 TO 22.0703; BY AMENDING AND RENUMBERING SECTION 22.0706 TO 22.0704; BY AMENDING AND RENUMBERING SECTION 22.0707 TO 22.0705; BY AMENDING AND RENUMBERING SECTION 22.0708 TO 22.0706; BY AMENDING AND RENUMBERING SECTION 22.0709 TO 22.0707; BY AMENDING AND RENUMBERING SECTION 22.0710 TO 22.0708; AND BY AMENDING AND RENUMBERING SECTION 22.0711 TO 22.0709 RELATING TO THE CHIEF FINANCIAL OFFICER.

Article 2: Administrative Code

Division 7: ~~City Auditor and Comptroller~~ Chief Financial Officer

§22.0701 Powers — Authority

The ~~City Auditor and Comptroller~~ Chief Financial Officer, or his the duly authorized deputy, shall, at any time, have power to examine, check and audit the accounts and records related to City business of any commission, board, department, division, office, or employee of the City; to require an accounting for all cash revenues of the City; to make and certify to an actual count of cash and securities; and to prescribe, govern and control the movements, or transfer of all cash revenues, or securities, to the custody of the City Treasurer.

§22.0702 Facsimile Signature

~~The Auditor and Comptroller~~ Chief Financial Officer of ~~The City of San Diego~~ may secure and use a facsimile signature mechanism ~~machine~~ and sign or countersign all warrants or checks issued in pursuance of his or her duties by placing a facsimile signature thereon by with such means ~~machine~~.

§22.0703 Forgery Insurance

~~The Auditor and Comptroller may, with the approval of the Council of the City, secure forgery insurance protecting such officer and all funds under his control or under the control of City against all forgery resulting from or occasioned by the use of such machine, or which would not have occurred had such machine not have been so in use.~~

§22.0704 Forgery Insurance Premiums

~~The premiums on all such forgery insurance shall be a proper charge against the moneys appropriated for the support or maintenance of the said Auditor and Comptroller of The City of San Diego.~~

§22.070503 Taxes Collected — Payment to City Treasurer

On the first Monday of each month (or the next business day if the first Monday is a holiday), ~~That the~~ County Treasurer - Tax Collector and Tax Assessor collecting taxes for and on behalf of ~~the~~ City of San Diego shall pay the same monthly, as collected, to the City Treasurer of ~~The City of San Diego~~; and that on the first Monday in each month the said ~~Tax Collector and Tax Assessor~~ shall settle with the ~~City Auditor~~ for all the moneys collected during the preceding month, ~~for the City of San Diego, and pay the same to the City Treasurer, and~~ On the same day, the Chief Financial Officer must deliver to and

~~file in the office of the City Auditor receive from the County Treasurer - Tax Collector a statement under oath showing:~~

- (a) An itemized accounting of all his transactions and receipts since the last settlement payment, which accountsing must show the amount collected for and on behalf of the City of San Diego for each fund, or district, or purpose ~~extended~~ listed on the assessment book; and
- (b) That all money collected ~~by him as Tax Collector and as Tax Assessor~~ has been ~~so~~ paid to the City Treasurer.

§22.070604 Deposit of Public Moneys

(a) Every department, office, or institution of ~~T~~the City of San Diego, which that receives money directly from the public, or otherwise, on behalf of the City shall deposit ~~the same~~ those moneys daily with the City Treasurer or the City's banking institution as instructed by the City Treasurer. Revenue shall be recorded in accordance with the City Treasurer's depositing requirements, except as provided in this section.

(a) ~~The following departments of the City government shall deposit with the City Treasurer any sums collected for and on behalf of the City from the following specified sources, at least every Monday and Friday:~~

~~Park and Recreation Department~~

- ~~(1) — Golf course fees.~~
- ~~(2) — Lake fishing and boating fees.~~

~~Engineering Department~~

- ~~(1) — Fees received by Permit Section.~~

~~(2) — Fees received by Survey Section.~~

~~When a legal holiday falls on a Monday, receipts herein required to be deposited on Monday shall be deposited on Tuesday following. When a legal holiday falls on a Friday, receipts herein required to be deposited on Friday shall be deposited on the preceding Thursday.~~

~~(b) The following departments of the City government shall deposit with the City Treasurer any sums collected for or on behalf of the City from the following specified sources at least once each week, but in any event no later than seven days after receipt:~~

~~Park and Recreation Department~~

~~(1) — Facilities rental fees.~~

~~(2) — Spanish Village lease fees.~~

~~(3) — All Recreation Division registration fees.~~

~~(4) — All fees for the Contractual and Recreation Promotion Fund.~~

~~(5) — Balboa Park leases and rentals.~~

~~(6) — Mission Bay leases and rentals.~~

~~(7) — Cultural and Recreational Promotional Trust Fund receipts.~~

~~(8) — City pools admission fees.~~

~~(9) — Boat registration and mooring permit fees, Mission Bay.~~

~~(10) — Recreation and community center fees.~~

~~General Services Department.~~

~~Any and all fees and revenues collected on City owned or operated airports.~~

~~Police Department~~

- ~~(1) — Fingerprinting service fees.~~
- ~~(2) — Parking meter hood rentals.~~
- ~~(3) — Copy fees for traffic accident, arrest and crime reports.~~

~~Fire Department~~

~~Bicycle licenses.~~

~~Library Department~~

- ~~(1) — Bookmobiles.~~
- ~~(2) — Branch libraries.~~

~~Water Utilities Department~~

~~Service charges, fees and other receipts at the Chollas Operations Center.~~

~~Real Estate Assets Department~~

- ~~(1) — Mt. Hope Cemetery.~~

~~San Diego Stadium~~

- (b) The City Treasurer may grant an exception to the daily deposit requirement and approve an alternate depositing schedule in writing if requested. Any exception or alternate depositing schedule approved by the City Treasurer shall require deposits at least weekly.
- (c) Notwithstanding the foregoing provisions, any officers required to pay daily into the City Treasury taxes, fees, or other moneys collected by him for or on behalf of the City may, in his their discretion, pay such moneys to the said City Treasurer daily, without making any account of the sources from which the amounts was

~~were collected, and the Treasurer and Auditor~~ Each officer shall be credited such
~~officer with the amount so paid in without apportioning the same such moneys to~~
any specific fund. Such officer shall, however, notwithstanding such payment,
~~make the regular settlements and accounts of his collections monthly, as under the~~
Charter provided; and upon such settlements shall be credited with all amounts so
~~paid to the Treasurer and not included in his resettlements as so much cash.~~

- (d) Nothing in this section excuses any officer from the requirement that regular
monthly settlements and accountings of all collections be made as provided under
the Charter. The monthly settlements and accountings of an officer's collections
shall reflect and credit the officer for any and all of the daily payments of moneys
made to the City Treasurer.

§22.070705 Penalty

[No change in text.]

§22.070806 Annual Report on Internal Controls

- (a) On or before ~~December~~ September 1 of every year, ~~beginning with September 1,~~
~~2005, the City Auditor and Comptroller~~ Chief Financial Officer, in coordination
with the City Manager, shall conduct an annual evaluation of the City's internal
financial controls. ~~In the course of that review, the City Auditor and Comptroller~~
~~that shall include~~ conduct a thorough review of the efficacy of the City's internal
financial controls and their operation and a meeting with the City's independent
auditors to review the design and operation of the City's internal financial
controls.

- (b) The City Manager and the ~~City Auditor and Comptroller~~ Chief Financial Officer shall submit a written Annual Report of their ~~findings~~ annual evaluation of the City's internal financial controls to the City Council and the Audit Committee on or before ~~March~~ January 1 of every year, ~~beginning with January 1, 2006~~, and such Annual Report shall be docketed for ~~a~~ an open session hearing of the Audit Committee ~~City Council~~ within thirty (30) days of its submission thereafter.
- Following and within thirty (30) days of the Audit Committee hearing, the Annual Report shall be docketed for an open session hearing of the City Council.
- ~~Accompanying such~~ The Annual Report shall ~~be~~ include a certification signed by the City Manager and the ~~City Auditor and Comptroller~~ Chief Financial Officer, certifying that they:
- (1) [No change in text.]
 - (2) have designed such internal financial controls to ensure that material information relating to the City and its departments, offices, agencies, and affiliated "related entities" as defined in San Diego Municipal Code section 22.17024102, is made known to the City Manager and/or the ~~City Auditor and Comptroller~~ Chief Financial Officer by others within the City and its departments, offices, agencies, and affiliated "related entities," particularly during the period in which the Annual Report required by this section is being prepared;
 - (3) have evaluated the effectiveness of the City's internal financial controls as of a date within ~~90~~ 120 days prior to the submission of the Annual Report;

- (4) have presented in the Annual Report their conclusions about the effectiveness of their internal controls based on such evaluation as of ~~that~~ the date the Annual Report is submitted;
- (5) - (7) [No change in text.]
- (c) ~~In the event that~~ If the City Manager or the ~~City Auditor and Comptroller~~ Chief Financial Officer is absent, a deputy or other authorized designee ~~of such officer~~ may make the certification required by this section.

§ 22.070907 Certifications to the City Council

- (a) In connection with the issuance of the City's Comprehensive Annual Financial Reports ~~[(CAFR)]~~, the ~~City Auditor and Comptroller~~ Chief Financial Officer shall certify in writing to the City Council that to the best of his or her knowledge, as of its date:
 - (1) - (2) [No change in text.]
- (b) In connection with offerings of securities of the City or the "related entities" as defined in ~~San Diego~~ Municipal Code section 22.17024102, the ~~City Auditor and Comptroller~~ Chief Financial Officer shall certify in writing to the City Council that to the best of his or her knowledge, as of the date of the offering documents or other relevant disclosure materials, and regarding the information ~~contained in~~ those sections of such offering documents or disclosure materials for which the ~~City Auditor and Comptroller~~ Chief Financial Officer is primarily responsible:

(1) - (2) [No change in text.]

(3) that the financial statements and other financial information taken from the CAFR and included in such offering documents or disclosure materials fairly present in all material respects the financial condition and results of operations of the City as of, and for, the periods presented in the CAFR.

(c) ~~In the event that~~ If the City Auditor and Comptroller Chief Financial Officer is absent, his or her deputy or other authorized designee shall provide the certifications required by this section.

§22.071008 Comprehensive Annual Financial Report

- (a) Immediately upon completion of the ~~City's Comprehensive Annual Financial Report (CAFR),~~ the ~~City Auditor and Comptroller~~ Chief Financial Officer shall request that a hearing on the CAFR be placed on the agenda for presentation to the Audit Committee in an open session of the City Council. Such hearing shall be placed on the agenda for the first scheduled Audit Committee meeting following the request, and not later than sixty (60) days after the request is made, a date not later than thirty (30) days following the request, and the Following and within thirty (30) days of the Audit Committee hearing, the CAFR shall be docketed for an open session hearing of the City Council, which hearing shall not be continued for any reason except for an emergency as reasonably determined by the Council President ~~Mayor acting as the Rules Committee.~~
- (b) Notwithstanding any rule or standard of accounting practice, whether federal, state, or local, or any provision of the Municipal Code, the ~~City Auditor and~~

~~Comptroller~~ Chief Financial Officer's Office shall be responsible for, either alone or in conjunction with appropriate City departments or related agencies, the preparation of all footnotes to the City's CAFR, and any stand-alone financial statement prepared by the ~~City Auditor and Comptroller's Office~~ Chief Financial Officer.

§22.071109 Improper Influence of Outside Professionals and Obstruction of the Any Auditor of the City Auditor

- (a) [No change in text.]
- (b) It shall be unlawful for any elected official, officer, or employee of the City, or anyone acting under their direction, to take any action to coerce or fraudulently influence, manipulate, or mislead ~~the~~ any auditor of the City, including the City Auditor, or any staff member of such auditor, his or her staff in the conduct of an audit with the specific intent of obstructing such audit or rendering any report of such audit materially misleading.
- (c) It shall be unlawful for any elected official, officer, or employee of the City, to use his or her official authority or influence to intimidate, threaten, coerce or command, or attempt to do the same, to any elected official, officer, employee of the City or member of a City board or commission who reports on the activities described in section 22.071109(a) or 22.071109(b) or otherwise assists in an investigation of thereof.
- (d) Any person who violates section 22.071109(a), 22.071109(b) or 22.071109(c), or who counsels, aids, abets, advises, or participates with another to commit such

violation, is guilty of a misdemeanor and is subject to the penalties set forth in
Chapter 1 of the Municipal Code.

BAB:sc
02/12/15
Or.Dept: City Attorney
Doc.No.: 701919

Passed by the Council of The City of San Diego on APR 07 2015, by the following vote:

Councilmembers	Yeas	Nays	Not Present	Recused
Sherri Lightner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lorie Zapf	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Todd Gloria	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Myrtle Cole	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mark Kersey	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chris Cate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott Sherman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Alvarez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marti Emerald	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Date of final passage APR 22 2015

AUTHENTICATED BY:

KEVIN L. FAULCONER
Mayor of The City of San Diego, California.

(Seal)

ELIZABETH S. MALAND
City Clerk of The City of San Diego, California.

By Sty Crady, Deputy

I HEREBY CERTIFY that the foregoing ordinance was not finally passed until twelve calendar days had elapsed between the day of its introduction and the day of its final passage, to wit, on

MAR 17 2015, and on APR 22 2015

I FURTHER CERTIFY that said ordinance was read in full prior to passage or that such reading was dispensed with by a vote of five members of the Council, and that a written copy of the ordinance was made available to each member of the Council and the public prior to the day of its passage.

(Seal)

ELIZABETH S. MALAND
City Clerk of The City of San Diego, California.

By Sty Crady, Deputy

Office of the City Clerk, San Diego, California

Ordinance Number O- 20474