

First Reading: December 9, 2025
Second Reading: December 16, 2025

ORDINANCE NO. 14300

AN ORDINANCE TO AMEND CHATTANOOGA CITY CODE, PART II, CHAPTER 2, TO DELETE AND UPDATE ARTICLE XIV REGARDING COMMUNICATIONS AND AUDIT PROCESS OF THE AUDIT COMMITTEE FOLLOWING PRIOR REVISIONS TO THE CHATTANOOGA CITY CHARTER SECTIONS 3.111 THROUGH 3.118 AND THE DELETION OF CHARTER SECTION 8.15 OF THE CHARTER.

WHEREAS, public officials, government managers, and private citizens want and need to know not only whether government funds are handled properly and in compliance with laws and regulations, but also whether public programs are achieving the purposes for which they were authorized and funded, and, whether they are doing so efficiently and economically; and

WHEREAS, the City Charter at Title 3, Article 4, Office of Internal Audit, Audit Committee, and City Auditor, provides independent auditing function to provide objective information on the operations of government programs, assist managers in carrying out their responsibilities, and help ensure full accountability to the public since a Charter Amendment was approved following the adoption of Ordinance No. 12566 on January 24, 2012, which was approved by Referendum of the people on August 2, 2012; and

WHEREAS, coordination or communication between the Mayor, Council, and the citizens by the Audit Committee and the City Auditor is desirable; and

WHEREAS, the Management Analyst position in Section 8.15 of the Charter was previously deleted following the adoption of Ordinance No. 13039 on April 19, 2016, which was approved by Referendum of the people on November 8, 2016.

NOW, THEREFORE,

SECTION 1. BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHATTANOOGA, TENNESSEE, That Chattanooga City Code, Part II, Chapter 2, be and the same is hereby amended by deleting Article XIV in its entirety based on duplicative language which is now provided in City Charter Section 3.117 and replacing it with a new Article XIV as follows:

ARTICLE XIV. AUDIT COMMITTEE

Sec. 2-775. Communications.

The Audit Committee and City Auditor shall report to the City Council during any of its meetings to provide necessary communications regarding the external audit and/or to report on problems or problem areas within their respective scope of authorities set forth in the City Charter. The Audit Committee shall ensure all communications required from the external auditor for those charged with governance are presented to the City Council upon completion of the audit each year.

Sec. 2-276. Subversion of Audit Process.

Any efforts or attempts to subvert the audit or investigative process shall be reported to the Audit Committee. Any effort or attempt to subvert the audit or investigative process by an employee of the City shall be grounds for dismissal subject to employee due process hearing rights as set forth in the Employee Information Guide. Subversion of the audit or investigative process includes, but is not limited to destruction of records, withholding documentation or information, making misrepresentations or omitting material information when requested by the Office of Internal Audit.

SECTION 2. BE IT FURTHER ORDAINED, That Chattanooga City Code, Part II, Chapter 2, be and the same is hereby amended by striking the second sentence of Sec. 2-508 and replacing it with the following two sentences: “The Audit Committee shall provide an independent audit of the City Finance Officer's accounts, records and transactions to the Mayor and City Council on or before the end of each calendar year. The Mayor and Council may also request such an audit by the Audit Committee at any other time.”

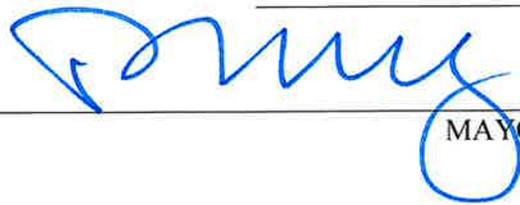
SECTION 3. BE IT FURTHER ORDAINED, That this Ordinance shall take effect immediately upon passage.

Passed on second and final reading: December 16, 2025



CHAIRPERSON

APPROVED: DISAPPROVED:



MAYOR

PAN/mem/v5