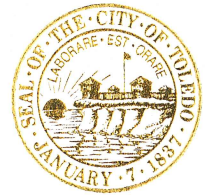


CITY OF TOLEDO

OFFICE OF THE CITY COUNCIL

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CERSSANDRA MCPHERSON
COUNCILWOMAN AT-LARGE

NOVEMBER 1, 2022

Dear Colleagues,

As you may know, I have been hospitalized and remain under treatment so I will not be able to attend this afternoon's Special Council meeting.

It is my strong advice that the Council investigate further the underlying circumstances as to the reasons for terminating the employment of the Auditor who is a City Charter Officer with the responsibilities outlined by the Charter that follow:

Section 125. The City Auditor.

The City Auditor shall be appointed by a majority of the members of the Council. The City Auditor shall be subject to removal at any time by a majority vote of Council. **The City Auditor shall provide an independent and objective review of the financial and operational functions of the City.** The City Auditor shall be responsible for financial and operational audits of all departments, divisions, boards, commissions, and other agencies of the City. The City Auditor shall confer with the Director of Finance regarding such audits, and he or she shall report such audits directly to the Council and the Mayor. **The City Auditor shall appoint a secretary and such numbers of auditing assistants as the Council authorizes, all of whom shall be in the unclassified service.** **The City Auditor shall plan and supervise audits** in accordance with generally accepted auditing standards and in consultation with the Administration and the Council. The City Auditor shall prepare audits of financial statements and appropriate financial reports of the various City funds in consultation with the State Auditor for accuracy and reliability of information contained therein and in compliance with applicable federal, state, and city regulations. The City Auditor shall prepare periodic reports to the Mayor and Council, summarizing internal audit activities, findings, recommendations, and actions taken.

(Amended by electors 11-7-00).

It is my opinion, because of the particular role the Auditor serves, as a watchdog in the public interest over the business of the City, under the Charter, we, as a council should adhere to a process that insures the auditor is not subjected to political maneuvering. This is the very reason why the Charter does not place the position of the Auditor under the supervision of the executive branch and is subject to dismissal only by a majority vote of

the Council. It will be us, as individual elected officials, who will be tarnished and held accountable by the voters if we allow the position of the Auditor to be subjected to political pressure.

It should also be the duty of Council to insure that Auditor is provided the staff and resources necessary to adequately perform the duties as enumerated by the Charter, which at one point included the Auditor, an Assistant Auditor and another staff member.

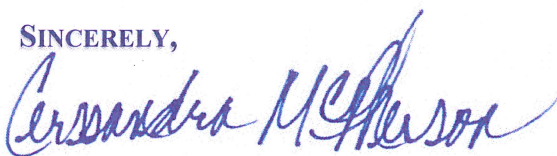
“The City Auditor shall appoint a secretary and such numbers of auditing assistants as the Council authorizes, all of whom shall be in the unclassified service.”

If however, you believe there are sufficient grounds to terminate the Auditor based upon non-performance of his duties, as prescribed by the Charter, then it is incumbent upon us to address any issues or lack of performance with the Auditor and set specific expectations, goals and objectives to be reevaluated within a reasonable time frame.

I believe every employee has the right to due process concerning employment matters and we have not sufficiently performed our due diligence in that regard on the matter before us.

If I have an opportunity to vote on this matter, I would vote NO, and encourage my fellow councilmembers to do the same.

SINCERELY,



**CERSSANDRA MCPHERSON
COUNCILWOMAN AT-LARGE
OFFICE OF THE CITY COUNCIL
CITY OF TOLEDO**