

## CITY COUNCIL RESOLUTION

**WHEREAS**, the Memphis City Council has the authority to cause an annual audit to be made of the accounts and records of any and all departments and agencies that receive city funds; and the Memphis City Council approves the budget of Memphis City Schools (MCS), levies a tax for the benefit of MCS and disburses the funds to MCS each year; and

**WHEREAS**, MCS' annual budget request is directly related to student attendance and the Council has a duty to the public to perform its due diligence and ensure that the data used to request city tax dollars is accurate and verifiable.

**NOW, THEREFORE BE IT RESOLVED**, that City of Memphis Internal Auditing conduct an audit of the process of determining the Average Daily Membership numbers reported on the Basic Education Program Allocation 2010-2011 as well as total attendance and the process by which this data is compiled at the school level.

**BE IT FURTHER RESOLVED**, that if necessary, the Memphis City Council may employ an independent auditor to settle any disputed findings by City of Memphis Internal Auditing.

SHEA FLINN  
MEMPHIS CITY COUNCIL