

Ordinance No. _____

An Ordinance of the City/County of _____,

Establishing a Citizen Financial Oversight Committee (“DOGE Committee”) to Enhance Transparency, Accountability, and Public Confidence in Government Financial Operations

WHEREAS, the City/County Council holds that public confidence in government depends on transparency and accountability in the use of public funds.

WHEREAS, independent citizen participation improves financial oversight and public trust.

WHEREAS, volunteer professionals, including Certified Public Accountants (CPAs), auditors, financial managers, and related experts, can provide valuable independent review.

WHEREAS, the purpose of this Ordinance is to establish a Citizen Financial Oversight Advisory Committee (“DOGE Committee”) to review financial practices and provide recommendations to Council.

WHEREAS, this committee is advisory only and does not interfere with the authority of elected officials, auditors, or staff.

BE IT ORDAINED BY THE _____ AS FOLLOWS:

Section I. There is hereby created a Citizen Financial Oversight Advisory Committee, also known as the DOGE Committee.

The Committee shall serve in an advisory capacity to:

- City/County Council
- Administrator/Manager
- Finance Department

Section II. Membership

The Committee shall consist of 5 to 9 members, appointed by Council.

Qualifications (preferred)

Members should have experience in:

- **Accounting or auditing (CPA preferred)**
- **Government finance**
- **Banking or financial management**
- **Internal controls or compliance**
- **Business or nonprofit financial oversight**

Requirements

- **Residents or taxpayers of the jurisdiction**
- **Serve without compensation**
- **No current employment with the City/County**
- **No conflicts of interest**

Terms: 2–3 years, staggered.

Section III. Scope of Review (Advisory Only)

The Committee may review and make recommendations regarding:

A. Financial Practices

- **Budget transparency**
- **Financial reporting clarity**
- **Internal controls**
- **Risk management**

B. Use of Public Funds

- **Grants and contracts**
- **Professional service agreements**
- **Large expenditures**
- **Public-private agreements**

C. Special Revenue Sources (if applicable)

- **Accommodation Tax**
- **Hospitality Tax**
- **Tourism or economic development funds**
- **Other restricted funds**

D. Efficiency Reviews

- **Cost savings opportunities**
- **Duplication of services**
- **Technology and automation improvements**

The Committee shall not:

- **Direct staff**
- **Conduct independent audits**
- **Access confidential records without authorization**
- **Interfere with procurement or operations**

Section IV. Access to Information

The Committee may request financial summaries and publicly available information through the Finance Director or Administrator.

All records access shall comply with:

- **South Carolina Freedom of Information Act (FOIA)**
- **Confidentiality laws**
- **Personnel and legal privilege protections**

Section V. Meetings and Reporting

Committee Meetings shall be held quarterly (or as needed) and be subject to Open Meeting laws. Minutes must be maintained and be made publicly available.

Annual Report – The Committee shall submit a written report to Council including:

- **Findings**
- **Recommendations**
- **Identified risks**
- **Cost-saving opportunities**

Section VI. Staff Support

Administrative support shall be provided by:

- **Finance Department**
- **Clerk of Council (as designated)**

Section VII. Ethics and Independence

Members shall:

- **File conflict-of-interest disclosures**
- **Refrain from political advocacy related to Committee work**
- **Maintain confidentiality where required**

Section VIII. Relationship to Existing Audits

This Committee does not replace:

- External independent auditors
- State audits
- Internal audit functions

Its purpose is citizen advisory oversight only.

Section IX. Effective Date

This Ordinance shall take effect upon adoption.

County Version (Modification)

For counties, add:

Authority:

This Ordinance is adopted pursuant to South Carolina Home Rule Act (S.C. Code §4-9-30) granting counties authority over fiscal affairs and advisory boards.

Municipal Version (Modification)

For cities/towns, add:

Authority:

This Ordinance is adopted pursuant to S.C. Code §5-7-30, granting municipalities authority over fiscal administration and advisory committees.