

# Office of the City Auditor

City Auditor Responsibilities and  
Administrative Procedures Crosswalk



May 26, 2020  
Mark S. Swann, City Auditor

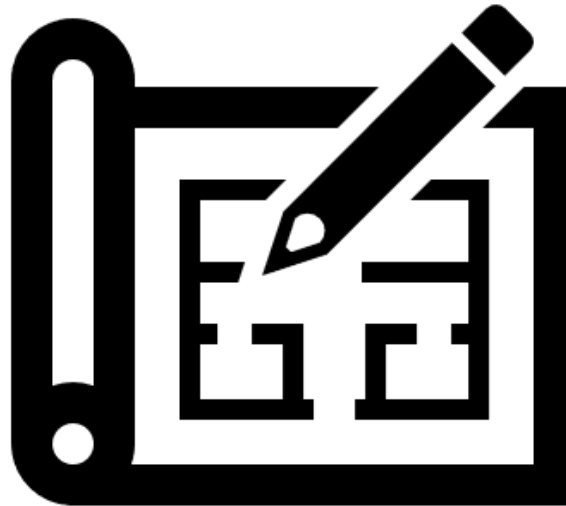
Government Performance & Financial Management Committee



# Purpose

Council Resolution 904027 - *City Auditor Responsibilities and Administrative Procedures*

Last updated December 1990



Time to Refresh Responsibilities and Procedures to  
Mirror Current Practice

# City Charter Chapter IX

## City Auditor

1. Conduct audits and investigations
2. Any entity receiving funds
3. Ensuring quality and accuracy of information and improve processes and controls
4. Monitor and evaluate accounting and property records
5. Examine books city officers, city funds, and trust funds
6. Appraising financial records, statements, and reports follow generally accepted accounting principles
7. Evaluate adequacy of city's accounting system and controls
8. Reporting any irregularities or failures to maintain adequate and accurate records
9. City council requested studies on efficiency, economy, and effectiveness of city programs, projects or departments
10. Liaison to external audit agencies
11. Special audits city officer turnover



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# City Charter Crosswalk

The sections listed in **black** refer to original Council Resolution 904027. Those listed in **blue** refer to the sections of the proposed *DRAFT City Auditor Responsibilities and Administrative Procedures*.

City Charter Chapter IX	
Section 3 – Duties of City Auditor	
(1) Conducting financial audits, compliance audits, economy and efficiency audits, special audits, and investigations.	Section 2 and Section 3 Section 2 and Section 6
(2) Conducting, at the direction of the city council or the city council finance committee, an audit or investigation of any entity receiving funds from the city.	Section 2 (c) and Section 3 (c) Section 2 (c) and Section 6 (b)
(3) Ensuring the quality and accuracy of information received for business decision-making and for improvement of the processes and controls used to effectively manage city resources.	Section 2 (c) (5) Section 2 (c) (5), (6)

# City Charter Crosswalk

City Charter Chapter IX	
Section 3 – Duties of City Auditor	
<i>(4) Monitoring and evaluating the city's accounting and property records, funds, general accounting system, and records of city officers authorized to receive money or other property belonging to the city.</i>	Section 5 <a href="#">Section 8</a>
<i>(5) Examining the books, accounts, reports, vouchers, and records of city officers, of funds of the city, and of funds for which the city is responsible as trustee.</i>	Section 2 (c) <a href="#">Section 2 (c)</a>
<i>(6) Appraising and verifying the accounting accuracy of financial records, statements, and reports, and determining that generally accepted accounting procedures and principles are followed.</i>	Section 4 <a href="#">Section 7</a>

# City Charter Crosswalk

City Charter Chapter IX	
Section 3 – Duties of City Auditor	
<i>(7) Evaluating the adequacy of the city's accounting system and controls.</i>	Section 2 (c) (2), (3), (4); Section 4 Section 2 (c) (2), (3), (4); Section 7
<i>(8) Reporting to the city council, the city council finance committee, and the city manager any irregularities or failures to maintain adequate and accurate records.</i>	Section 10 Section 13
<i>(9) Making such studies and reports as the city council shall request or approve as to the efficiency, economy, and effectiveness of the programs, projects, or departments, and reporting such data to the city council, the city council finance committee, and the city manager.</i>	Section 2 (c) (6) Section 2 (c) (8)

# City Charter Crosswalk

## City Charter Chapter IX

### Section 3 – Duties of City Auditor

*(10) Acting, on behalf of the city, as liaison to external auditing agencies that are reviewing or auditing city operations or city programs that may be federally or state funded.*

Section 9  
[Section 12](#)

### Section 4 – Special Audit

*Making such studies and reports as the city council shall request or approve as to the efficiency, economy, and effectiveness of the programs, projects, or departments, and reporting such data to the city council, the city council finance committee, and the city manager.*

Section 8  
[Section 11](#)



# Summary of Noteworthy Revisions

## Section 2

- The scope of services was summarized into broad categories, less prescriptive.

## Section 3

- Highlighted the objective and scope of work for investigation services.

## Section 4

- Acknowledge City's external financial audit is managed by the Chief Financial Officer.



# Summary of Noteworthy Revisions

## Section 5

- Acknowledge responsibility for monitoring and evaluating the City's Accounting and Property Records, Funds, General Accounting System and Records will be accomplished by periodic reviews of City's continuous monitoring programs.

## Section 7

- Responsibilities for strategic planning revised to be less prescriptive.

## Section 8 (b)

- The requirement to verify the reasonableness of revenue estimates included in the proposed budget is revised from an annual requirement to City Council request review of revenue estimates.

# Summary of Noteworthy Revisions

## Section 9 (b)

- Requires the Office of the City Auditor is notified of all financial, performance, operational, and other audit activities r external consulting assessments conducted on behalf of the City.

## Section 12 (b)

- City management response to the final draft report is revised from 30 days to 15 business days.

## Section 13 (a)

- Requires implementation follow-up requirement for only high-impact audit recommendations or a specific request by the City Council or a committee of the City Council.

# Summary of Noteworthy Revisions

## Section 14

- Provides more precise detail regarding the right to access to employees, records, and properties. Specifically, instruction is directed to officers and employees, contractors/sub-contractors, and City Auditor staff (requirements of confidentiality, etc.)

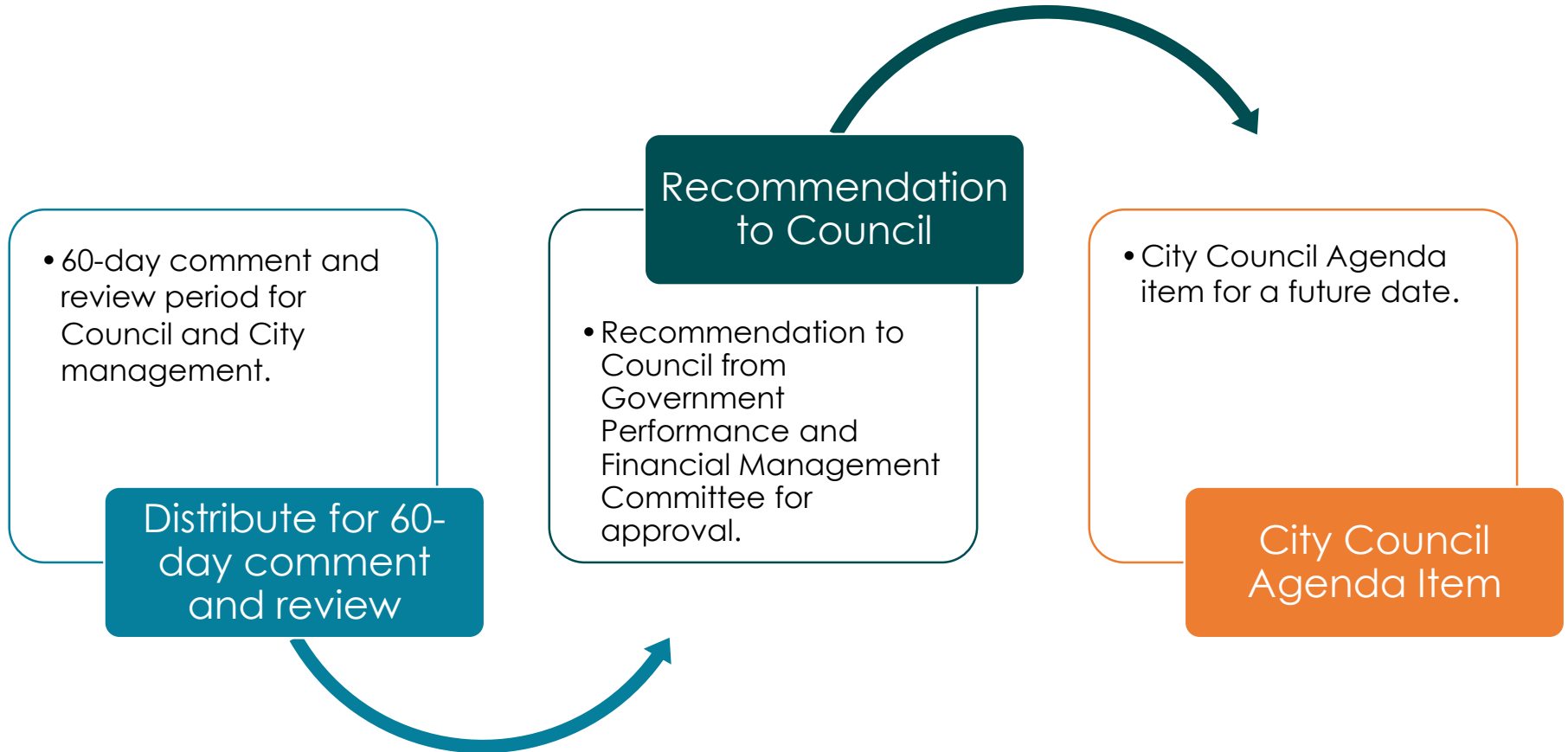
## Section 16

- Directs the Office of the City Auditor to provide an annual report in the first quarter of every fiscal year to report on the prior fiscal year's progress to Council and prescribes what the annual report should include.

## Section 17

- Establishes alignment with Chapter XI, Section 2 of the City Charter and describes proper protocol for submitting the City Auditor's annual budget.

# Next Steps



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