



City of Glendale

City Administrative Policy

No. 05

Title:	CITY AUDITOR		
Effective:	July 1, 2014	Revision:	05/21/15
Contact:	CITY AUDITOR – 623-930-2103		

Mission

The City Auditor's Office assists the City of Glendale in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The City Auditor's Office provides independent and objective feedback on city programs, activities and functions and the audit work plan is designed to add value and improve operations. These audits are vital in maintaining public trust and confidence that city resources are used efficiently and effectively with adequate levels of oversight.

Responsibility

City management has primary responsibility for establishing and maintaining an effective system of internal controls. The City Auditor's Office evaluates the adequacy of the internal control and operating environment, related financial and operational policies and reports the results accordingly.

Authority and Access

While conducting audit work, the City Auditor's Office staff will have full, free and unrestricted access to all city property, records, information and personnel. All employees shall fully cooperate and assist the auditors in fulfilling their roles and responsibilities in a timely manner. Interference with staff from the City Auditor's Office in conducting their work is strictly prohibited. In accordance with city policy, the City Auditor shall report problems or difficulties encountered during an audit, including aggressive behavior, disrespectful conduct or retaliation.

Independence

The City Auditor's Office staff will have no direct responsibility for or authority over, any of the activities, functions, or tasks reviewed by the department. Accordingly, City Auditor's Office staff should not develop or write policies and procedures that they may later be called upon to evaluate or be assigned any management duties by the City Manager.

Audit Standards

The City Auditor's Office will adhere to applicable industry standards and codes of ethics issued by authoritative sources such as the Institute of Internal Auditors and the U.S. General Accounting Office.

Scope and Objectives

The scope of the City Auditor's Office includes examining and evaluating the adequacy and effectiveness of the city's internal control structure and the city's ability to carry out assigned responsibilities. Audit objectives include:

- Accomplishment of goals and objectives
- Compliance with laws, regulations, policies and procedures

- Reliability of financial data
- Efficiency and effectiveness of operations
- Safeguarding of assets
- Adequacy of information systems

Annual Audit Plan

Each year, an annual audit plan is developed by the City Auditor's Office in conjunction with management that identifies the city departments, programs, activities and contracts that will be audited. Additionally, the City Auditor may spontaneously initiate and conduct any other audit deemed necessary or as directed by the City Manager.

Management Response

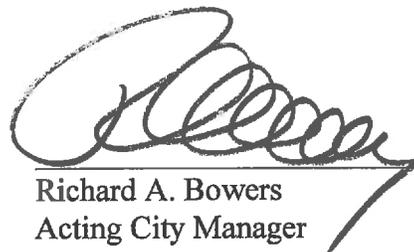
Each audit will result in a written report that will be communicated to the department under review and the City Manager. The department will then be required to provide a management response to the findings and recommendations indicating agreement or reasons for disagreement, plans for implementing solutions to the identified problems and a time table to complete such activities. The full text of the department response will be included in the audit report. The department response must be provided to the City Auditor's Office within fifteen (15) calendar days from the date of the department receipt of the final draft. Upon request of a department, the City Auditor may grant a one-time extension of the time to respond up to, but not exceeding, fifteen (15) calendar days.

Reporting

The City Auditor shall be responsible for transmitting each audit report to the impacted departments, the City Manager, the City Council and posting them on the City Auditor's website for public viewing.

Audit Follow-up

The City Auditor shall follow-up on audit recommendations and related management action plans to determine if adequate corrective action has been taken.


Richard A. Bowers
Acting City Manager

5/21/15
Date