

Proposed Guidelines for Special Request Projects from the Office of the City Auditor

Background:

The work of the Office of the City Auditor is proposed annually through the Office of the City Auditor Audit Plan which is approved by the City Council after review by the Audit and Finance Committee. The Office primarily conducts performance audits following Government Auditing Standards and investigations of allegations of fraud, waste, or abuse by City employees or contractors. In addition, the office has historically dedicated a limited number of hours in the audit plan to special request projects which are intended to quickly answer specific questions from Council offices. These projects are designed to provide information for decision-making; they do not include conclusions or recommendations.

Objective of Guidelines:

Identify a process to help Council obtain the most valuable level of assistance from the Office of the City Auditor by ensuring that Council special request projects consider available resources and impact on planned audit projects.

Proposed Guidelines:

Council offices should consider whether the objectives of a special request can be achieved if the work is conducted by a department other than the City Auditor. The City Auditor reports directly to the City Council and is established to provide independent and objective assessments of City operations. Because of this, the City Auditor may be the appropriate party for providing information to the Council when the objectivity and/or independence of the report are important to stakeholders or the public. However, each special request potentially affects the resources available for the office's core function of conducting audits and investigations.

Two Council members are needed to request a special project¹ by the Office of the City Auditor. The requesting offices should complete the Council Special Request Project Proposal form and submit it to the City Auditor.

The City Auditor will review the request to ensure that it can be completed as a non-audit project that does not impair the Office's independence and that it can be completed within 200 hours and by the requested date. The City Auditor may propose adjustments to the questions to be answered or timeline for completion based on this review.

Once the objectives are confirmed by the requestors, the City Auditor will notify the rest of the City Council of the project and initiate work to complete the special request. At the conclusion of each special request project, the City Auditor will provide a written report with the results of the request to the requestors and then to the rest of the City Council and the City Manager.

In addition to communicating with the full Council regarding requests, the City Auditor can provide a summary of any requests received at meetings of the Audit and Finance Committee.

¹ A special project is an unplanned non-audit project. Requests by Council Members for audits are considered in the annual audit planning process and the annual audit plan can be amended by a majority vote of the City Council.

Council Special Request Project Proposal

Request Information			
Council Sponsor		Council Co-Sponsor	
Request Topic			
Request Description [please provide a description of the request including questions to be answered in the report]			
Requested Completion Date			

City Auditor Review			
Proposed Objective			
Proposed Methodology			
Proposed Hours to Complete Request		Proposed Completion Date	