

Subject: Communication With City Manager's Office Regarding Audits of City Departments	Number: 6-18
	Date Issued/Revised: August 1, 2000
Responsible Department: City Manager	Approved:

Purpose

To establish a uniform policy for communicating to the City Manager's Office a department's involvement in audits other than audits performed by the City of Fresno's (City's) Internal Audit Program.

Policy

It is the policy of the City that the City Manager's Office, specifically the City Manager and Internal Audit, will be immediately notified of all audits (of any type) performed by persons other than Internal Audit staff. Further, the City Manager and Internal Audit will be kept current on audit results and receive copies of all documents provided to the City by the outside auditors, as well as the City's response to the audit findings.

Procedures

1. Upon notification of the intent to audit by the outside auditor, the department will forward all information received to both the City Manager and the Principal Internal Auditor. This information should include, but is not limited to, the agency/organization performing the audit, the audit representatives, the reason for the audit, audit period, and when the audit will take place. The department will also provide the name of the department staff who will be the primary contact for the audit.
2. Throughout the audit, the department will keep the City Manager and the Principal Internal Auditor informed of audit findings that are deemed significant.
3. Internal Audit will provide the department assistance in the form of advisory services during the audit, as needed.
4. At the conclusion of the outside audit, copies of all documents supporting the audit findings provided by the outside auditor will be forwarded to the City Manager and the Principal Internal Auditor.
5. Management responses will be forwarded to the City Manager and Internal Audit for consideration and comments prior to issuance in final form. Any comments will be provided to the department for consideration in revising the original response. The final response issued to the outside auditor will be delivered to the City Manager and the Principal Internal Auditor for their files.