151.1 SUBJECT: ORGANIZATION AND FUNCTIONS – OFFICE OF AUDIT SERVICES AND MANAGEMENT SUPPORT

:1 OBJECTIVE:
Perform audits and consulting services.

:2 AUTHORITY:
This procedure amended by City Council July 9, 2007, Item A-2; amended by City Council January 28, 2013, Item A-3; amended by City Council March 11, 2019, Item A-1.

:3 DIRECTION:
The Director of Audit Services and Management Support, as an appointed official, serves at the pleasure of, and receives direction from the Mayor.

:4 FUNCTIONS:
A. Conduct performance audits of City programs and functions.
B. Conduct consulting engagements for City programs and activities.
C. Conduct revenue audits of entities outside City government in accordance with 151.2 and of City programs and functions. Monitor all municipal public service tax and franchise fee payments for timely remittance.
D. Conduct information systems audits of hardware, applications and related controls.
E. Investigate any reported situation involving possible fraud, misappropriation or other irregularities in matters pertaining to the business of the City as provided in Section 151.3.
F. Assist the external auditors in the annual audit of the City's financial statements and review all management letter comments that result from the annual audit. Perform financial audits upon request by City officials.
G. Provide administrative support to the Audit Board.

:5 FORMS:
None.

:6 COMMITTEE RESPONSIBILITIES:
None.

:7 REFERENCE:

:8 EFFECTIVE DATE:
This procedure effective March 11, 2019.