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

- :1 OBJECTIVE:
Perform audits and non-audit services, including advisory services and special reviews.
- :2 AUTHORITY:
This procedure amended by City Council July 9, 2007, Item A-2; amended City Council January 28, 2013, Item A-3.
- :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. Monitor automated software systems that identify data anomalies and follow up as appropriate.
 - 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:
Procedure adopted by City Council January 28, 1980, Item 18 (as Section 115.1); amended June 28, 1982, Item 21; amended August 15, 1983, Item 8A-16; amended October 21, 1991, Item 2/G; amended April 19, 1993, Item VV; amended August 11, 1997, Item 6-A; amended January 24, 2000, Item 4LL, amended November 26, 2001; amended August 9, 2004, Item A4; amended July 9, 2007, Item A2; amended January 28, 2013, Item A-3.
- :8 EFFECTIVE DATE:
This procedure effective January 28, 2013.