



Office of the City Auditor
Policies and Procedures

Number: 3.4.3

Title: OCA Requests for Information

Original Date:

Revision Date:

Approved By:

07/06/2005

I. Policy

- A. During the course of an OCA audit or investigation, if auditors/audit investigators determine a need for information from another City department that is not routinely maintained or that would be burdensome to produce on short notice, written requests for the information shall be made in advance via email or OCA memorandum. When making such requests, auditors/audit investigators should make every effort to allow department representatives to have reasonable time within which to respond. As a rule, a minimum of two business days should be allowed unless agreed upon by the holder of the information prior to the submission of the request.
- B. This policy does not apply when it is determined that prior written notice would or reasonably could compromise project objectives.

II. Purpose

The purpose of this policy is to:

- A. Provide for documented evidence of OCA information requests and
- B. Provide sufficient advance notice to the holders of desired information to allow them to retrieve or prepare the desired audit or investigative evidence without unreasonably affecting their normal course of business.

III. Definitions

None

IV. Procedures

- A. When auditors/audit investigators determine that information required for an audit or investigation is not readily available (i.e., not regularly maintained in the normal course of business), but must be queried, retrieved, or otherwise compiled, **and prior notice would not compromise project objectives**, auditors/audit investigators should submit written requests for production to the holder of the information and the appropriate level of management.
- B. In order to determine whether a written request for the required information should be submitted in writing, auditors/audit investigators must use professional judgment to weigh the criticality and the time-sensitiveness of the information, the burden the request will place on the individual, unit, or department, and the chance that prior written notice of the need for the information could jeopardize the audit or investigative objectives.
- C. In the event that it is determined that such a prior written notice would, or possibly could, jeopardize OCA audit or investigative objectives, the City Auditor or his/her designee may make exceptions to this policy.