



Office of the City Auditor Policies and Procedures

Number: 3.5.2**Title:** Report Review

Original Date:**Revision Date:****Approved By:**

06/01/1993

[Helen Niesner]

I. Policy

- A. Audit report drafts are to be properly reviewed prior to being released from the OCA to auditees for comments. Evidence of review should be retained in the work papers.
- B. Release of a draft or any portion thereof must have approval of the DCA or ACA.

II. Purpose

This policy describes the process of approval necessary to help ensure reports achieve the level of quality required by Government Auditing Standards.

III. Definitions

See "Reporting Process" policy.

IV. Procedures/Responsibilities

The process of properly reviewing audit report drafts is broken down into two segments: the review of substance, and the review of language, (which we will call "editing.")

A. Substantive Review

- 1. Substantive review is carried out primarily by the Auditor In Charge and the Assistant City Auditor, and to a limited degree by the Deputy City Auditor and City Auditor.
- 2. The AIC's review begins with working papers and Records of Audit Findings, evaluating the adequacy of evidence and the

coherence of the logical arguments to support the audit conclusions. The Outline drafts are also subject to substantive review, as are subsequent written drafts, to ensure that the auditor's conclusions are supported.

3. The first review should be documented on the office workpaper review form (see Workpaper Policies).
4. Reviewers' responsibilities are listed below:
 - a. *The Auditor In Charge, plus either the Assistant City Auditor or the Deputy City Auditor consider:*
 - i. Factual accuracy
 - ii. Adequacy of evidentiary support
 - iii. Compliance with audit objectives
 - iv. Clarity of messages
 - v. Organization of content
 - vi. Tone and balance
 - vii. Compliance with audit standards
 - viii. Congruence with City policies and perspectives
 - b. *The City Auditor's final review considers:*
 - i. Tone and balance
 - ii. Compliance with audit standards
 - iii. Congruence with City policies and perspectives

B. Editing

Editing begins with evaluation of the draft outline, to determine if the organization of the material is best suited to the overall message. Further editing is carried out throughout the drafting process, as described below.

1. *Organizational Editor*
 - a. Logical coherence
 - b. Usable/reader-friendly structure
2. *Line Editor*
 - a. Clear, concise, unambiguous usage
 - b. Correct grammar and punctuation
 - c. Compliance with established style and format