



Office of the City Auditor
Policies and Procedures

Number: 3.5.3**Title:** Line Editing

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

06/01/1993

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I. Policy

This policy establishes procedures for editing necessary to finalize an audit report in conformance with the departmental Style Manual.

II. Purpose

All expanded and limited scope audits and investigations shall be line edited for meaning, usage, and customary style, as outlined in the departmental Style Manual.

III. Definitions

None

IV. Procedures

- A. Auditors in charge shall meet with the designated line editor and schedule a time for completion of the first stage of line editing. The auditor in charge should schedule the line edit before submitting the audit report to the auditee for responses to recommendations.
- B. The line editor shall review the report for conformance with accepted style and make suggestions or comments on any unclear aspects. At the time the report is turned over to the line editor, all parties should agree on when to reconvene to confer on corrections.
- C. If a particular change, comment, or suggestion is unclear or unacceptable, the auditors involved should confer with the line editor to negotiate acceptable changes.

- D. When the changes from the line edit have been incorporated the auditor in charge should give the line editor a copy of the revised draft and the line-edited report. As soon as the response from management has been received, the auditor in charge shall again schedule the line edit for the final report, which shall include the auditee response.
- E. After the final line edit has been completed and reviewed with the auditor in charge and the corrections have been made, the final report shall be submitted to the Deputy City Auditor and the City Auditor for their approval. When the report has received approval, the line editor shall proofread the report one final time, prior to the City Auditor's signing the report.

V. Responsibilities

- A. **Line editor** is responsible for establishing conformance with the approved style book and ensuring consistency and clarity and for reviewing the report with the audit team.
- B. **Auditor in charge**
 - 1. Responsible for designating which of a report's auditors shall oversee the line edit and who shall make the approved changes. The final responsibility for making **correct** changes shall rest with the audit manager.
 - 2. Responsible for writing the transmittal letters, which should be submitted to the line editor along with the reports.