



Office of the City Auditor Policies and Procedures

Number: 3.5.6

Title: Corrections in Published Audit Reports

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Approved by:

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[Helen Niesner]

I. Policy

Corrections found in published audit reports and deemed to be significant shall be approved by the City Auditor and carried out in a manner congruent with the *Chicago Manual of Style*. This policy applies to workpapers, manuscripts, and published reports five years old or less.

II. Purpose

Occasionally, an error may be discovered in a published audit report. Following suggestions in the *Chicago Manual* a notation of *errata* should be used only where errors are severe enough to cause misunderstanding or to correct incorrect information or language.

III. Definitions

For OCA use, *errata* shall refer to notations of corrections made on the inside cover of an audit report.

IV. Procedures

- A. The City Auditor should be notified about any errors discovered in already issued audit reports and their correction shall be at the discretion of the City Auditor. Depending on the severity and period of time elapsed since issuance, she may elect any or a combination of the following—no action; changing text; inserting notification of changed text, and/or notifying recipients of the published report of the changed text.
- B. When the City Auditor determines a change is needed, she may refer to the Suggested Continuum for Correcting Errors (located in the Policy Resource File). In cases where minor corrections are called for, acknowledgment of a second printing and the date, noted on the

inside cover, may suffice. This will only require replacement of the cover, as well as correction of the pertinent page.

V. Responsibilities

- A. **City Auditor** shall determine the resolution of all necessary corrections.
- B. **AIC** is responsible for informing the City Auditor in writing about any necessary corrections and for ensuring that corrections are carried out according to the City Auditor's determination. [A suggested form for instructing admin staff is filed in the Policy Resource File] The AIC will make sure that the official hard copy of the audit report bears the required corrections and that stored reports, which bear incorrect text and can not be corrected, are destroyed.