



Office of the City Auditor Policies and Procedures

Number: 3.6.1

Title: Work Papers

Original Dates:

 06/01/1993 to
 01/26/1994

Revision Date:

04/20/1998

Approved by:

 [Helen Niesner]

I. Policy

Work papers will be prepared for all audit projects undertaken by OCA which result in a published written product for use by external customers. The work papers will follow guidelines set forth in OCA's reference manual on preparation of work papers.

II. Purpose

Work papers will be developed to demonstrate that OCA work has met the Government Auditing Standards (GAS) for sufficient, competent, and relevant evidence to support both positive and negative findings.

III. Definitions

None

IV. Procedures

OCA's policy resource file contains a reference manual on preparation of work papers. The manual is a guideline. However, it contains three parts which are prescriptive: indexing, cross-referencing, and the inclusion of the appropriate checklists.

III. Responsibilities

- A. **All OCA auditors** are responsible for gathering, documenting, organizing, and cross-referencing information to support findings.
- B. **AIC** is responsible for ensuring that work papers are reviewed and meet OCA and GAS standards.
- C. **ACA/DCA** is responsible for final review and approval of the work papers.