



Office of the City Auditor Policies and Procedures

Number: 3.7.2**Title:** Role of Follow-up in
Subsequent Audits

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

07/31/2003

I. Policy

Auditors will research previous audit reports and recommendations performed by OCA or others and determine relevance to current audit objectives. If relevance is established, the auditors will include test work in the current audit to verify implementation.

II. Purpose

To ensure that previous findings related to current objectives have been resolved and recommendations have been implemented.

III. Definitions

None

IV. Procedures/Responsibilities

- A. The AIC of an audit team, assigned to conduct an audit in a previously audited area where recommendations were issued, will request a list of those recommendations and the actions taken by the audited entity from the City Manager's representative database administrator.
- B. The AIC will include follow up of previous audit recommendations relevant to the new objectives as part of the team's survey plan.
- C. The audit team will conduct test work on the status of those recommendations related to current audit objectives and include that information in the report for that project.

- D. If a recent team has evaluated the implementation of the recommendations through a scheduled follow-up audit, the AIC should refer to that report and evaluate whether additional follow-up is necessary.
- E. The AIC will ensure that information on the status of the previous recommendations tested is reported to the City Manager's database administrator for inclusion in the follow-up database.
- F. If previous audit reports are over five years old, the AIC should confer with the City Auditor on whether to consider the old report and its recommendations as relevant to the current audit.