



Office of the City Auditor Policies and Procedures

Number: 3.8.2	Title: Conducting Quick Response Projects
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Original Date:	Revision Date:	Approved by:
09/07/1999		[Helen Niesner]

I. Policy

Quick response projects will follow generally accepted government auditing standards to the extent practical. At a minimum, Chapter 3, which are the general standards of the Government Auditing Standards, will be adhered to.

II. Purpose

To establish professional standards for quick response projects and thus assure our customers high quality work.

III. Definitions

Response Team - Members of the Quick Response Team that are working on a specific quick response project.

IV. Procedures/Responsibilities

- A. The Assistant City Auditor responsible for Information and Response assigns a quick response project to the response team and assigns a project manager for that project.
- B. The response team will submit a proposal to the Assistant City Auditor that contains the assignment objectives, description of the work that will be done, the budgeted hours, and the estimated completion date.
- C. Once the proposal is approved by the ACA, the response team will begin work on the quick response project using the appropriate steps from the audit process.

- D. The response team is responsible for documenting findings and compiling workpapers for ACA review.
- E. The response team is responsible for presenting information and conclusions in a written format for purposes of review, communication, and retention. The written format should include a statement on the standards followed.
- F. Information obtained and conclusions drawn during a quick response project will be reported to the requestor by the response team in either a written document or a verbal presentation.

(For a more detailed description of the quick response process, please see additional documentation in the Policy Resource File.)

- G. Information obtained during a quick response project that relates to other audits or risk areas will be reported to the appropriate teams by the ACA.

Quick Response Project Procedures

1. ACA notifies QR team of new assignment
2. Project number is assigned
3. Team meets with requestor to get more detail on the assignment (entrance briefing)
 - a. Objectives and scope of work
 - b. Timeline requested
4. Team informs requestor of project parameters (entrance briefing)
 - a. Priority of project in relation to other projects underway
 - b. Staff cooperation needed
 - c. Process to be followed
5. Team writes entrance memo to ACA with background, objectives, workplan, timeline and estimated hours (see example)
6. ACA approves or does not approve the project
7. QR team reviews the Government Auditing Standards and writes memo to workpaper file explaining what standards will be followed
 - a. All general standards (qualifications, independence, due professional care, and quality control) should be followed.
 - b. Fieldwork standards (planning, supervision, compliance, management controls, evidence) should be followed although the following exceptions may occur:
 - i. The standards list a number of components that should be considered if work is to be adequately planned (significance, controls, laws and regulations, etc.). Some of these components may not be reviewed if they are not within the scope of the project. However, in most cases, management controls will be reviewed so that a determination can be made of how much testing should be performed.
 - ii. Follow-up may not be performed on findings from previous audits, unless it is directly related to the response.
 - c. Reporting standards (form, timeliness, contents, presentation, and distribution) may be difficult to follow:
 - i. Written reports may not always be the means of communication to the requestor
 - ii. Recommendations will generally not be made with these projects because we expect normative findings (criteria and condition) with less emphasis on cause and effect.
 - iii. When a memo format is used to report results, a statement on auditing standards shall be included in the report. ("This work

- was performed in accordance with the general standards of the generally accepted government auditing standards.”) When a presentation is used to report results, the statement on auditing standards will be documented in the workpapers.
- iv. In cases of management requests, reports may sometimes be sent only to department management, not necessarily to the City Council.
8. QR team should gather evidence and communicate with management in generally the same manner as in a performance audit. Communication of results should occur; however because objectives, scope, and methodology will be limited, there will likely not be an interim conference or submission of preliminary findings.
 - a. The QR team should brief the City Auditor and the Deputy City Auditor on results of their work prior to briefing the requestor. This is especially important if conclusions have a high risk of significance and sensitivity.
 9. QR team should report on findings in either a memo format or a presentation format (see examples in policy resource file)
 - a. The report should state the request (objective), what we did (methodology), and what we found (results).
 - b. Recommendations may or may not be included depending on the nature of the work.
 10. In the case of management requests, the report will be distributed to management and should be reviewed and signed by the ACA. In the case of a Council request, the report will generally be distributed to all Council members and to the City Manager, and should be reviewed and signed by the City Auditor. If recommendations are made to City or departmental management, the report will include management’s response when distributed.