



Office of the City Auditor Policies and Procedures

Number: 7.2.2

Title: Policy Resource Files

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Approved By:

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I. Policy

An easily accessible policy resource file referenced to approved policies shall be maintained.

II. Purpose

- A. The Policy Resource Files are intended to house materials pertinent to specific policies that provide further guidance and examples.
- B. This policy establishes criteria for materials to be included in the files, as well as procedures for the maintenance of them. The materials, placed in a folder bearing the policy number, may include such items as: Yellow and Gray Book references or photocopies, IIA documents, journal articles, guidelines, professional manuals, and OCA internal documents (audit checklists, templates, office manuals, work papers).

III. Definitions

File Manager – the person designated by the Executive Management Team to maintain order and consistent check-out procedures and to eliminate obsolete materials and those documents no longer meeting the criteria set forth below.

IV. Procedures

Proposed new policies may be submitted with recommended resource file materials. The File Manager, together with the policy sponsor(s), will use the following criteria to decide on items to include for new policies:

1. Policies referring to standards or guidelines from GAO, IIA, or other professional organizations will have on file photocopies or specific references as to location of particular language in a standards document.

2. Journal articles and guidelines and manuals from professional organizations should reflect current professional practice and must pertain to a specific policy aspect.
3. OCA internal documents, usually workpapers, may be selected based on the following selection criteria:
 - a. Recommended by ACA/DCA/CA
 - b. Minimal review comments
 - c. Concise, not too lengthy
 - d. Universal representative examples of types of audits—memo, single-issue, chapter, follow-up and assistance
 - e. Latest, generally within a three-year time span
 - f. Representative of accepted OCA format—follows current style and other OCA manuals
 - g. Good examples limited to 2-3

V. Responsibilities

- A. The **City Auditor** designates the Policy Resource File Manager, and the period of time he or she will have this function.
- B. The **File Manager** is responsible for ensuring that materials removed for copying have been returned, out cards are being used, and obsolete materials are being culled out annually, using the three-year cut-off period. Items for which no better examples have surfaced will be retained until such time as an accepted alternative is designated.
- C. **Proposers of new policies** will confer with the File Manager in designating material for inclusion in the resource files.
- D. Staff members may remove materials from files only for short periods to review or for photocopying. Each file will contain a table of contents, and all staff are responsible for keeping the resource materials intact. An “Out” card should be inserted in the file until its return.