



Office of the City Auditor
Policies and Procedures

Number: 3.5.1

Title: Report Writing Process

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Last Review Date:
Approved By:

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I. References

See *Government Auditing Standards* (also referred to as the *Generally Accepted Government Auditing Standards – GAGAS*), July 2007 revision, Chapter 8; the *OCA Style Manual* for guidance and requirements on report style and format; OCA Policy 3.5.4, Report Content and Format; and OCA Policy 3.5.2, Report Review.

II. Policy

All audit reports published by the Office of the City Auditor (OCA) will be developed according to the process established by the office to ensure quality and meet applicable standards.

III. Purpose

To establish a routine report writing process to help ensure that the report draft and the final report have been subjected to each of the quality control steps established by OCA.

IV. Definitions

None

V. Procedures/Responsibilities

- A. The **Auditor-in-Charge (AIC)** is responsible for coordinating the team's efforts to draft and finalize the audit report and for scheduling the participation of all other contributors, including reviewers.
- B. The **AIC** is responsible for establishing a report-phase schedule that ensures the audit report is finalized and the auditee's response is

received at least four business days before the scheduled Audit and Finance Committee presentation.

- C. The **AIC** is responsible for leading the audit team in the development of a report outline that incorporates the audit objectives, scope, and methodology as well as the findings (headlines and main messages) reflected in the Records of Audit Findings (RAFTs). (*Note that it is advisable to begin conceptualizing and drafting the report outline upon the initiation of fieldwork.*) (See OCA Policy 3.5.4, Report Content and Format, and the *OCA Style Manual* for additional guidance.)

- D. The **AIC** is responsible for leading the audit team in performing an organizational and substantive review of the outline.

Note: For definitions and specific requirements regarding reviews that should occur of the report outline and draft report (organizational, substantive, and line edit reviews), see OCA Policy 3.5.2, Report Review.

- E. The **AIC** is responsible for submitting the report outline to the **Assistant City Auditor (ACA)**, who is responsible for providing organizational and substantive review and approval.

- F. After obtaining ACA approval of the outline, the **AIC** is responsible for scheduling a meeting to brief and obtain approval from the **Deputy City Auditor (DCA)** and **City Auditor (CA)** on the audit results reflected in the report outline.

- G. Once the **DCA** and **CA** have approved the report outline, the **AIC** is responsible for leading the audit team in the drafting of the audit report. (Again, see OCA Policy 3.5.4, Report Content and Format, and the *OCA Style Manual* for additional guidance).

- H. The **AIC** is responsible for first-level review to ensure that the draft audit report accurately and adequately reflects the audit findings and supporting evidence, and that report section summaries and exhibits are used to help effectively communicate the messages and provide sufficient evidence to convince readers of the report's conclusions.

- I. Once the **AIC** ensures that a first-level review of the report draft has occurred per paragraph H and that review notes from the first-level review have been cleared:

1. The **AIC** is responsible for submitting the draft report to the line editor, **ACA**, **DCA**, and **CA** for review and approval as outlined in OCA policy 3.5.2, Report Review. The line edit should be completed prior to DCA and CA review, if possible.
2. Unless otherwise approved, the **AIC** must clear all reviewers' comments before circulating the draft to the auditee for review and response.
3. If substantial changes occur as a result of any reviews, the **AIC** should revisit step H and re-obtain ACA/DCA/CA review and

approval. To facilitate this re-review, the AIC is responsible for providing a summary of significant changes made since the last review.

- J. After reviewers' comments are cleared, the **AIC** is responsible for scheduling an exit conference with the auditee management in order to brief them on the main messages contained in the report and invite comments or concerns related to perceived factual inaccuracies.
- K. The **AIC** is responsible for transmitting the draft report to the auditee for review. This may occur at the initial exit conference or may be handled separately when **AIC** or **ACA** determines that the focus of the exit conference should be on the audit findings/messages.
- L. The **AIC** is responsible for requesting auditee responses to the audit recommendations and a management action plan for implementing the recommendations. The **AIC** should make the request in writing (via a transmittal memo or email) and should notify the auditee:
 - 1. of the deadline for the response and action plan that allows adequate management response time (a 10-working-day minimum is recommended) while accommodating OCA's report production and distribution schedules;
 - 2. that the response must be signed by the department director (or designee) as well as the appropriate Assistant City Manager; and
 - 3. that the response will be included verbatim in the bound, published audit report, so care should be taken to ensure there are no typographical or other errors in the text submitted.
- M. As necessary, the **AIC** and **ACA** are responsible for determining the need for and scheduling of subsequent exit conferences to obtain auditee feedback regarding factual accuracy of the findings, tone and balance, as well as to discuss the intent of the recommendations and obtain concurrence, if possible.
- N. The **AIC** and the **ACA** are responsible for ensuring that adjustments in tone, balance, or factual presentations which are made as a result of exit conferences do not impair OCA's compliance with GAGAS requirements.
- O. If substantial changes occur as a result of any reviews, the **AIC** should revisit step H and re-obtain ACA/DCA/CA review and approval. To facilitate this re-review, the AIC is responsible for providing a summary of significant changes made since the last review.
- P. The **AIC** is responsible for ensuring that management responses are incorporated into the text of the report under the applicable recommendations and in accordance with the *OCA Style Manual*. The entire, verbatim text of each management response should be incorporated into the body of the report. However, if the response to a

specific recommendation is excessively long, with the approval of the **ACA**, an abbreviated response that is faithful in meaning to the full response can be incorporated in the body of the report. Abbreviated responses must be clearly labeled as such and include a clear reference to the full response in the appendix.

- Q. The **AIC** is responsible for ensuring that the entire management response and action plan are included in an appendix to the report. Note: any typographical or other errors in the response must be placed in the report. The Office of the City Auditor does not edit management responses. The audit team must proofread the responses incorporated into the text of the report prior to reproduction and distribution to ensure that they are direct quotes or faithful in meaning to the auditee's response.
- R. The **AIC** is responsible for arranging a final line edit review of any changes made to the report draft as outlined in OCA Policy 3.5.2, Report Review.
- S. The **AIC** is responsible for preparing a reproduction-ready manuscript of the final report for printing and distribution by the OCA administrative staff at least three business days before the Audit and Finance Committee meeting.
- T. The **OCA administrative staff** is responsible for printing and distributing the report according to OCA policy 3.5.5, Report Distribution.