



## Office of the City Auditor Policies and Procedures

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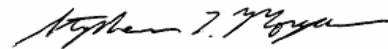
**Number:** 4.1.2**Title:** CAIU Investigative Standards

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**Original Date:****Revision Date:****Approved by:**

10/01/1999

04/14/2005



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### I. Policy

- A. Investigations will adhere to quality standards established by the President's Council on Integrity and Efficiency (PCIE) and Executive Council in Integrity and Efficiency (ECIE), *Quality Standards for Investigations*.
- B. Investigations will be conducted in accordance with procedures recommended by the Association of Certified Fraud Examiners (ACFE) and the ACFE *Fraud Examiner's Manual*.
- C. When the investigation involves criminal activities, the investigation will follow the rules of evidence in the Texas Code of Criminal Procedure.

### II. Purpose

This policy establishes standards and guidelines for the performance of effective and lawful investigative activities.

### III. Definitions

- A. **Effective investigative activities** - provide a high probability of detecting and proving violations when they are present or disproving allegations that are erroneous.
- B. **Lawful investigative activities** - gather and produce evidence that can be used to support official decisions, actions, and prosecutions.
- C. **The PCIE and ECIE, Quality Standards for Investigations** include:

**1. Qualifications**

Individuals assigned to conduct the investigative activities will collectively possess professional proficiency for the task required.

**2. Independence**

In all matters relating to investigative work, members of the CAIU will be free, both in fact and appearance, from impairments to independence. Members will be organizationally independent, and will maintain an independent attitude.

**3. Due Diligence/ Due Professional Care**

CAIU investigations will include all lawful investigative activities necessary to preserve the weight and credibility of evidence and conclusions. The CAIU will use due professional care in conducting investigations and in preparing related reports.