

**APPENDIX "A"**  
**REPORTING PROCESS FOR OFFICE OF THE CITY AUDITOR**  
**AUDIT ASSURANCE REPORTS**

**Compliance Audit Reports**

1. At the conclusion of the fieldwork required for an audit/review, a formal audit report will be drafted. In most cases, the report will follow a short, columnar format and include Background Information, Observations, Recommendations and Management Responses. The Background Information, Observations and Recommendations are written by the Office of the City Auditor. This draft report will then be distributed to management responsible for formulating a response to each recommendation. A two-week turnaround time will be allowed.
2. The responses received from management will be incorporated into the third column of the report. Responses will include an "Agree/Disagree" along with a brief management response that should include current and future actions, an expected completion date or a reason for the disagreement, as warranted.
3. This report will then be circulated to the General Manager(s) of the responsible department(s) for review and approval of the Management Response only. A one-week turnaround time will be allowed.
4. Upon the approval, the final audit report will be presented to the Audit, Finance and Administration Committee for receipt, discussion and staff direction.
5. If management cannot provide a response or provides an insufficient response within the timelines noted above or is delaying the submission of the report to the Audit, Finance and Administration Committee, the City Auditor (or designate) may present the report to the Audit, Finance and Administration Committee and communicate in the report that a Management Response was not received within the Council-approved timelines and/or provide commentary on response deficiencies.

**Follow Up Reports**

1. As prior audits are followed up, any new information will be added to the original audit/review report of a process/service. This additional, new information will be the result of the Office of the City Auditor's follow up review.
2. This draft report will be sent to appropriate staff and the General Manager(s) of the department(s) responsible for the implementation of the recommendations for information and to ensure the remarks by the Office of the City Auditor are reflective of current conditions.
3. The follow up report will be presented to the Audit, Finance and Administration Committee for receipt.

**Value for Money Audit Reports**

The process for Value for Money Reports is the same as Compliance Audit Reports, with the exception that a three-week turnaround time will be allowed and a long form, narrative report that includes Background Information, Audit Objectives, Scope, Detailed Observations by topic or issue, Recommendations and Management Responses.

**Note**

Copies of all audit/review and follow up reports are provided to the Senior Leadership Team (SLT) members for information only at the time the Clerk's Office is requested to place the reports on the Audit, Finance and Administration Committee agenda.