



### Agenda Item Details

Meeting	Dec 05, 2018 - City Commission Meeting & Summary
Category	13. POLICY FORMATION AND DIRECTION
Subject	13.03 City Commission Policy 104 (Audit Policy) -- Joseph Maleszewski, City Auditor
Access	Public
Type	Action, Discussion
Fiscal Impact	No
Budgeted	No

Recommended Action Option 1: Approve the proposed update to City Commission Policy 104.

### Public Content

For more information, please contact: Joseph Maleszewski, City Auditor, 850-891-8397

### *Statement of Issue*

City Commission Policy #104 (Audit Policy) serves as the charter of the Office of the City Auditor and establishes the responsibilities of the City Auditor. One such responsibility is to follow professional auditing standards, including Government Auditing Standards, issued by the Government Accountability Office, and the mandatory elements of the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA). In discussions associated with a recent external peer review of our Office, the external peer review team observed that the City's Audit Policy does not make reference to all of the elements of the IPPF. While the policy does refer to three of the four elements, it does not refer to "Core Principles," a relatively new IPPF mandatory element recognized by the IIA effective January 2017. The Office of the City Auditor does follow standards and practices which reflect adherence to the Core Principles; however, we concur that the IPPF does require that the Audit Policy make specific reference to the Core Principles. Accordingly, this agenda item proposes that the Audit Policy be updated to specifically reference the IIA's Core Principles. A copy of the Audit Policy (City Commission Policy 104), with the proposed changes marked thereon, is attached.

The City Audit Committee was consulted and concurs with the recommended revisions.

### *Recommended Action*

Option 1 - Approve the proposed revisions to City Commission Policy 104.

### *Fiscal Impact*

None

### Supplemental Material/Issue Analysis

### *Options*

1. Approve the proposed revisions to City Commission Policy 104.
2. Do not approve the proposed revisions to City Commission Policy 104.

*Attachments/References*

Proposed City Commission Policy 104

[ProposedCityCommissionPolicy104.pdf \(50 KB\)](#)