

CITY OF NEW ORLEANS
CHIEF ADMINISTRATIVE OFFICE

POLICY MEMORANDUM NO. 44

April 22, 1987

TO: All Departments, Boards, Agencies and Commissions

FROM: Kurt D. Steiner, Chief Administrative Officer

SUBJECT: INTERNAL AUDIT

1. PURPOSE.

This policy is issued to re-establish the purpose and authority of the Bureau of Internal Audit. A previous policy issued under this number has been cancelled.

2. AUTHORITY.

The Bureau of Internal Audit is authorized by the Mayor and the Chief Administrative Officer to have full, free and unrestricted access to all City government functions, records, property and personnel. Internal audit is a part of the Management, Audit and Special Projects Division of the Chief Administrative Office.

3. PROCEDURE.

A. The employees of the Bureau of Internal Audit perform audits, management and procedural reviews, and investigations on behalf of the Mayor and the Chief Administrative Officer.

B. When internal auditors need access to information in a department, the Internal Audit Administrator will inform the department head or the bureau chief by memorandum or by telephone. Auditors will introduce themselves with City identifications badges. All departments must cooperate fully with the requests of the internal auditors.

Audits may be initiated without prior announcement. Auditors must be given the same access and cooperation that they would have given if there had been prior notification.

C. Upon completion of an internal audit, a report will be submitted to the Chief Administrative Officer who will share the report with the appropriate department head(s).

D. If corrective action is required, the concerned department head(s) will be given instructions to that effect.

4. INQUIRIES.

Questions concerning this policy should be addressed to the Assistant Chief Administrative Officer, Management, Audit and Special Projects Division, Chief Administrative Office.

KDS/LRF/snj