

City of Houston
Office of the City Controller
Audit Division

OPERATIONAL POLICY	POLICY NO. 150.00 AUDIT/ENGAGEMENT REPORTS & OTHER DELIVERABLES	PAGE 1 OF 2
	LAST REVISED: <i>JULY 1, 2019</i>	

AUDIT/ENGAGEMENT REPORTS & OTHER DELIVERABLES

POLICY –

- The AD will issue reports and/or deliverables communicating the results of each engagement and disseminate them to relevant parties as indicated in [Procedure No. 250.00](#).
- The form of the deliverable should be appropriate for its intended use.
- Effectively written deliverables that include requested management responses will:
 - Communicate results to responsible officials and management;
 - Make the results less susceptible to misunderstanding;
 - Make the results available for public inspection; and
 - Facilitate follow-up to determine whether appropriate corrective action has been taken.
- A draft copy of written deliverables will be provided for review by responsible management prior to distribution of the final deliverable.
- Engagement deliverables should be accurate, objective, clear, concise, constructive, complete, and timely. They should include the engagement's objectives and scope as well as applicable conclusions, recommendations, and action plans.
- Final communication of engagement results should, where appropriate, contain the internal auditor's overall opinion and/or conclusions. Internal auditors are encouraged to acknowledge exemplary performance (commendations) in communications.
- Results should be communicated to appropriate stakeholders. Communication should be made to the Mayor, City Council, Department Management, and other parties, where applicable, who can ensure the results are given due consideration.
- Prompt and timely engagement reporting is important to enable effective improvement or corrective actions for recommendations. Guidelines for timeliness of engagement reporting are found in [Procedure No. 250.00](#) and are summarized as follows:
 - Draft engagement deliverables should be completed on a timely basis (usually within four to six weeks) from the last date of fieldwork;
 - Any revisions to draft engagement deliverables resulting from the exit meetings should be completed timely (usually within one to two weeks) following the final exit meeting date;
 - Final engagement deliverables should be completed timely (usually issued within one month or thirty business days) of the final exit meeting date.


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RELEVANT PROFESSIONAL STANDARDS AND GUIDANCE

GAGAS

FINANCIAL AUDITS	6.36 – 6.70
ATTESTATION ENGAGEMENTS	7.39 – 7.93
PERFORMANCE AUDITS	Chapter 9

IIA STANDARDS

- 2400 COMMUNICATING RESULTS
- 2410 CRITERIA FOR COMMUNICATING
- 2420 QUALITY OF COMMUNICATIONS
- 2421 ERRORS AND OMISSIONS
- 2430 USE OF “CONDUCTED IN CONFORMANCE WITH THE INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING”
- 2431 ENGAGEMENT DISCLOSURE OF NONCONFORMANCE
- 2440 DISSEMINATING RESULTS
- 2500 MONITORING PROGRESS

IIA IMPLEMENTATION GUIDANCE

- 2400 COMMUNICATING RESULTS
- 2410 CRITERIA FOR COMMUNICATING
- 2420 QUALITY OF COMMUNICATIONS
- 2421 ERRORS AND OMISSIONS
- 2430 USE OF “CONDUCTED IN CONFORMANCE WITH THE INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING”
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CHANGE HISTORY

CHG #	DATE	SECTION	DESCRIPTION/REASON
1	7/1/2019	Relevant Professional Standards	Updated to reflect changes in Professional standards
