

# City of Santa Rosa



## Legislation Details

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**File #:** 17-0850      **Version:** 1      **Name:** Internal Audit Council Policy  
**Type:** CC- Report      **Status:** Agenda Ready  
**File created:** 9/6/2017      **In control:** City Council  
**On agenda:** 9/26/2017      **Final action:** 9/26/2017  
**Title:** REPORT - RESOLUTION APPROVING A CITY COUNCIL POLICY 00-068 - INTERNAL AUDIT POLICY

**BACKGROUND:** The City of Santa Rosa conducts an external audit every year, and as part of that audit, a cursory review of internal controls is performed. However, the City had not completed a full review of internal controls in some time. In 2015, the City contracted with Moss Adams to perform a citywide internal controls review, of which they issued a final report on February 4, 2016.

Based on the findings of the Moss Adams report, the Finance Department felt it was in the City's interest to create an internal audit program and hire a full time internal auditor. The Internal Audit Unit is housed within the Financial Reporting Section, and the Accountant job description was revised to include internal audit duties.

**RECOMMENDATION:** It is recommended by the Long Term Financial Policy and Audit Sub-Committee and the Finance Department that the Council, by resolution, adopt a City Council policy on Internal Audit.

**Sponsors:** Finance, Long-Term Financial Policy and Audit Subcommittee

**Indexes:** Not a Project

**Code sections:**

**Attachments:** 1. Staff Report, 2. Resolution, 3. Attachment, 4. Exhibit A, 5. Presentation

Date	Ver.	Action By	Action	Result
9/26/2017	1	City Council	to waive reading of the text and adopt	Pass