

OPERATIONAL POLICY	POLICY No. 165.00 FOLLOW-UP AND REMEDIATION <hr/> LAST REVISED: JULY 1, 2019	PAGE 1 OF 1
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FOLLOW-UP AND REMEDIATION

POLICY –

GENERAL – The AD developed, currently maintains and modifies as necessary follow-up procedures to previously performed assignments. The purpose of these procedures is to monitor the status of findings and issues previously reported and to assess COH management’s process to remediate them. To fulfill these responsibilities, the AD:

- Maintains a database of the population of findings that were included in formally issued audit reports.
- Obtains and maintains management responses and assesses the sufficiency and reasonableness of the responses in the context of the findings.
- Requests management status on the remediation of issues periodically as part of our on-going follow-up efforts.
- Performs additional substantive procedures to verify:
 - The accuracy of management assessment of cleared items; and
 - The efficiency and effectiveness of Management’s remediation process.
- Communicates the results of the follow-up process and procedures as a formal report distributed to the Mayor, CC, and Department Directors.

RELEVANT PROFESSIONAL STANDARDS AND GUIDANCE

IIA STANDARDS

- 2500 – MONITORING PROGRESS
- 2600 – RESOLUTION OF SENIOR MANAGEMENT’S ACCEPTANCE OF RISK

IIA IMPLEMENTATION GUIDANCE

- 2500 – MONITORING PROGRESS
- 2600 – RESOLUTION OF SENIOR MANAGEMENT’S ACCEPTANCE OF RISK

CHANGE HISTORY

CHG #	DATE	SECTION	DESCRIPTION/REASON
1	5/16/2016	All	General edits to the P&P
2	07/1/2019	Relevant Professional Standards	Updated to reflect updates to Professional Standards