City of Houston
Office of the City Controller
Audit Division

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CITY POLICIES AND STRUCTURE

POLICY –

GENERAL – The City of Houston has three main categories of city policies administratively controlled within the executive branch of government, implementing the City Charter and Code of Ordinances. They are defined as the following categories:

- Administrative Policies (APs)
  http://www.houstontx.gov/policies/administrative_policies.html
- Executive Orders (EOs)
  http://www.houstontx.gov/policies/executive_orders.html
- Mayor's Policies (MPs)
  http://www.houstontx.gov/policies/mayors_policies.html

Use and reference to these categories of policies and documentation are implicitly made herein and are considered a part of the organizational and operational performance of the AD. For example, AD Attribute Policy 115.00, Proficiency, Competency and Professional Development makes reference to the Houston Employee Assessment and Review (HEAR) Process. HEAR is promulgated within the City of Houston by AP 3-20. This practice is consistent throughout all of the AD policies and procedures without regard to category of policy (AP, EO or MP).

RELEVANT PROFESSIONAL STANDARDS AND GUIDANCE

GAGAS

FIELDWORK STANDARDS FOR PERFORMANCE AUDITS –
PLANNING
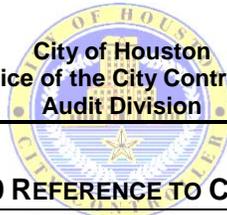INTERNAL CONTROL   6.37 – 6.39

IIA STANDARDS
2040 – POLICIES AND PROCEDURES

IIA PRACTICE ADVISORIES (PA)
2040-1 – POLICIES AND PROCEDURES

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CHANGE HISTORY

Chg #	Date	Section	Description/Reason
1	3/31/2016	All	Reviewed and made general edits to the P&P
2	3/31/2016		Update website references