



Colorado Springs Office of City Auditor:

- Appointed by and reports to City Council (City Council also serves as the Utility Board)
- Authority established in City Charter and City Code
- Follow the IPPF (Red Book) Audit Standards



Definitions

Audit Objectives:

Broad statements developed that define the intended accomplishments of the audit

Audit Scope:

Directly tied to the audit objectives; defines the boundary of the audit



How do we receive our audit assignments (audit sources)?

- City Code
- Audit Standards
- Stakeholder Request
- Annual Risk Assessment



How does the audit source affect our objectives and scope?

Direct correlation between the audit source and the audit objectives

Objectives and scope are influenced by budgeted hours, planning phase discovery, risk, and nature of the subject matter



Objective and Scoping Strategy – Auditing as a value added service!

Statements on our website:

..... 'provide the Council, management and employees objective analyses, appraisals and recommendations for improving systems and activities.'

....'auditing is adding value to the operations and systems of the City. It is a cooperative effort of the City Auditor's Office along with members of management to make all the entities of Colorado Springs the best possible provider of services to citizens.'