



The Executive Summary should be interpreted within the context of the complete engagement report.

BACKGROUND

At the request of the Management and Finance Committee, the Office of the Internal Auditor conducted an annual audit of Mayor and City Council Member expenses related to Council business in accordance with the *Rules of Order and Procedure for the Aurora, Colorado, City Council* in effect for the engagement scope period.

Our testwork included reviews of both personal credit card purchases reimbursed via submissions to Finance (through accounts payable batches) and City P-card purchases made by the Mayor, City Council members, and Council administrative staff.

January 2022

Mayor and City Council Operating Expense Audit – January 1, 2021 – October 31, 2021

SCOPE

The first-year scope included all Mayor and City Council expense transactions from January 1, 2021 through October 31, 2021. Future scope periods will cover 12 consecutive months.

OBJECTIVES

- Determine whether recorded expenses are incurred in accordance with Council policy.
- Determine whether expenses are supported by adequate supporting documentation in accordance with Council policy.

CONCLUSIONS

The Mayor and City Council are being effective in complying with their *Rules of Order and Procedure* for the scope period examined. We identified some areas that could benefit from clearer guidance.

KEY RECOMMENDATIONS AND RESPONSE

RECOMMENDATIONS

- Internal Audit recommended that the Mayor and Council Members follow expense guidelines, and designated approving officials sign off on all the applicable forms as evidence of a required review.
- Internal Audit also highlighted some areas within the *Rules of Order and Procedure* which may benefit from clearer guidance.

RESPONSE

City Council accepted the recommendations. Internal Audit will work with City staff on how to implement the recommendations.

View complete audit report: [Link](#)