

EXECUTIVE ORDER NO. 102

December 15, 1986

OFFICE OF THE AUDITOR GENERAL

By the power vested in me as Mayor of the City of New York, it is hereby ordered:

Section 1. Office Established. The Office of the Auditor General (the "Office") is hereby established in the Office of the Mayor. The Office shall be headed by the Auditor General, who shall be appointed by, report to and serve at the pleasure of the Mayor.

Section 2. Responsibilities of the Auditor General. The Auditor General shall:

(a) Establish a uniform policy, including procedures and guidelines, for the conduct of internal audits in all Mayoral agencies;

(b) Coordinate and supervise the conduct of such internal audits to insure that major functions of each agency are audited regularly;

(c) Oversee the recruitment, training and assignment of an adequate number of qualified auditors and staff to conduct such internal audits;

(d) Produce in consultation with commissioners, on a regular cycle, an audit plan which each Mayoral agency shall follow to yield system-wide data and agency specific direction for the improvement of economy, efficiency, fiscal integrity and the elimination of the potential for fraud and abuse.

(e) Function as liaison to the City Comptroller and all outside auditors;

(f) Bring the findings of all internal and external audits are brought to the attention of the head of the audited agency and when appropriate, to the First Deputy Mayor and the Mayor;

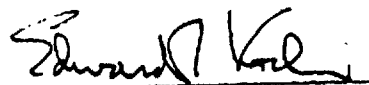
(g) Inform the Commissioner of Investigation of any audit findings which suggest the existence of corrupt or other criminal activity, conflicts of interest, unethical conduct or misconduct;

(h) Meet regularly with the Directors of the Office of Management and Budget and the Office of Operations to discuss audit findings and to develop plans for improving agency operations.

Section 3. Agency Cooperation. Each Mayoral agency shall give the Auditor General the fullest cooperation and shall make available to the Auditor General agency records, facilities, personnel and any other assistance as may be necessary to the conduct of the internal audit.

Section 4. Staff and Expenses. The Office shall have such staff and shall incur such expenses as provided in the budget of the Office of the Mayor.

Section 5. Effective Date. This Executive Order shall take effect immediately.


Edward I. Koch
MAYOR