



THE CITY OF NEW YORK
OFFICE OF THE MAYOR
NEW YORK, N.Y. 10007

EXECUTIVE ORDER NO. 48

FEBRUARY 22, 2000

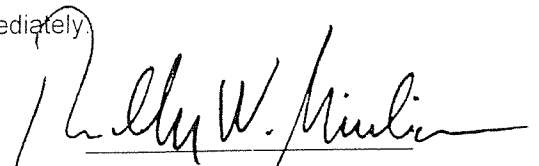
AGENCY INTERNAL AUDIT FUNCTIONS

Section 1. Oversight of Agency Internal Audit Functions. Pursuant to section 8(e) of the Charter, the Office of Operations shall:

- a. Establish standards for the conduct of internal audits by all Mayoral agencies;
- b. Be the liaison between all Mayoral agencies and all external audit entities;
- c. Establish and implement a system to track and monitor agency implementation of audit recommendations;
- d. Be the manager and Mayoral contact for the citywide federal Single Audit (USOMB Circular A-133);
- e. Co-manage with the New York City Office of Management and Budget and the New York City Comptroller the citywide financial statement audit and corresponding management letter;
- f. Review and assess agency Fiscal Integrity Statements to ensure agency compliance with Comptroller's Directive No. 1 and include relevant information regarding agency internal control environments and system in the Preliminary Mayor's Management Report; and
- g. Establish procedures by which agencies shall inform the Commissioner of Investigation of any internal audit findings that suggest the existence of corrupt or criminal activity, a conflict of interest, or other misconduct.

§ 2. Prior Order Revoked. Executive Order No. 33, dated October 11, 1996 hereby is revoked.

§ 3. This Order shall take effect immediately.


Rudolph W. Giuliani
Mayor