

# INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE



*{Report Title}*

Prepared by

City of Manchester, NH

Office of the Independent Auditor

**INTERNAL AUDIT REPORT  
CITY OF MANCHESTER, NEW HAMPSHIRE  
AUDIT NAME**

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*{Date}*

Committee on Accounts, Enrollment and Revenue Administration  
City of Manchester, New Hampshire  
Honorable Aldermen: Hirschmann, Thibault, Pinard, Lopez and Levasseur

Dear Honorable Committee Members:

At the *{Month}* meeting, a request was made of Internal Audit (IA) to *{Provide background of the audit}*

*{Describe Scope of Audit}*

The audit procedures began with *{describe Audit Procedures Used}*.

## **Conclusion**

*{Brief summary of audit conclusion}*

The draft audit report was sent to *{name of auditee}* for *{his/her}* review and comment. The observations generated and the auditee written responses are included on pages *{page numbers}*. The auditee responses indicate general agreement with the reports recommendations and states that corrective action will be taken *{state time period}*. We appreciate the courtesy and cooperation of the staff and administration of the *{department name}* on this assignment.

Respectfully Submitted,

Kevin Buckley, CPA  
Internal Audit Manager

# INTRODUCTION

## AUDIT BACKGROUND

At the **Date** meeting of the Committee on Accounts, Enrollment & Revenue Administration it was requested that a financial related audit of **Describe Audit** be conducted. The Finance Officer of the City of Manchester has been designated by state law, city charter and local ordinance with the authority to conduct such examinations and audits.

Our audit was conducted in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants, as well as standards applicable to financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

## AUDIT SCOPE AND OBJECTIVES

The results of our testing are included in the recommendation and observation section of this report found on pages four through five.

## BACKGROUND OF AUDITEES

*Auditee Name*

## **FINDINGS AND RECOMMENDATIONS**

OBSERVATION 1    **OBSERVATION TITLE:**

RECOMMENDATION:

AUDITEE RESPONSE:

## **APPENDIX**