



Outgoing City Auditor Checklist

Keeping things running smoothly during a transition is important. This checklist is to make the handoff to the new city auditor easier. It highlights important records, financial accounts, assets, and materials to make sure nothing gets missed.

Note: For security reasons, passwords and PINs are not included here. Follow Council policies and work directly with financial institutions to update account access.

Physical Assets

Keys or other access for any offices, vehicles, or other city property.

Anything else that belongs to the city, such as:

- Books, records, or other documents
- Obligations, papers, blanks, or other articles

Financial Information

All credit, debit, purchasing, or procurement cards and a list of any other authorized users.

List of all bank and investment accounts, including:

- Bank reconciliations and supporting documents
- Signatories on each account
- Any related external financial systems
- Payroll records

List of any cash, checks, petty cash accounts, or other money, including cash on hand.

Budgets and certificates of estimated resources and appropriations.

Past audits and management letters.

Systems and Operations

List of all software and systems used (accounting, inventory, etc.) with instructions to access them.

Copies of the current operations and policy manual.

Any current governing documents such as:

- Constitution, bylaws
- Agreements (unions, contracts, etc.)
- Strategic plan

Personnel and Organizational Information

Organizational chart.

Job descriptions and responsibilities for staff members.

Legal and Financial Obligations

List of all active agreements, including:

- Leases, contracts, loans, and lines of credit
- Debt schedules and disclosure obligations
- State and Federal grant agreements and any other agreements

Miscellaneous

List of pending correspondence or anything requiring immediate attention.

Any other records related to the office, such as:

- Insurance Policies
- Bonds of elected officials or employees
- Levy language for active tax levies

