



CITY OF DETROIT  
OFFICE OF THE CHIEF FINANCIAL OFFICER

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## **CFO DIRECTIVE No. 2018-101-001A**

**SUBJECT:** Establishment of the Administrative Issuance System of the Office of the CFO  
**ISSUANCE DATE:** February 28, 2018  
**EFFECTIVE DATE:** February 28, 2018  
**AMENDED DATE:** December 21, 2018

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### 1. AUTHORITY

- 1.1. State of Michigan Public Act 279 of 1909, Section 117.4s(2), as amended by Public Act 182 of 2014, states the chief financial officer shall supervise all financial and budget activities of the city and coordinate the city's activities relating to budgets, financial plans, financial management, financial reporting, financial analysis, and compliance with the budget and financial plan of the city.

### 2. OBJECTIVE

- 2.1. To provide for the efficient, effective, and transparent management of the Office of the Chief Financial Officer (OCFO) through the standardized administration of its authority, functions, policies, procedures, statements, opinions, and other governance.

### 3. PURPOSE

- 3.1. To establish the Administrative Issuance System (AIS) for the OCFO.
- 3.2. To provide a standardized process for the preparation, approval, issuance, amendment, and administration of a CFO Administrative Order, CFO Directive, CFO Memorandum, CFO SOP, and any other statement or document.

### 4. SCOPE

- 4.1. This CFO Administrative Order applies to all Divisions under the authority of the OCFO and all departments, divisions and agencies in the City of Detroit that are impacted by the OCFO's authority, functions, policies, procedures, statements, opinions, and other governance.

### 5. RESPONSIBILITIES

- 5.1. All Deputy CFOs and other Executive Service employees shall ensure their respective operations are conducted in accordance with this CFO Administrative Order and all established Documents.
- 5.2. Management in all departments shall ensure their employees conduct operations in accordance with this CFO Administrative Order and all established Documents.
- 5.3. This CFO Administrative Order shall be maintained by the Office of the Chief Financial Officer (CFO's Office).

## 6. POLICY

- 6.1. All authorities, functions, policies, procedures, statements, opinions, and other governance of the OCFO shall be established and disseminated through a Document.
- 6.2. All major work performed within OCFO must be guided by a CFO Administrative Order or CFO Directive.
- 6.3. All major work performed within OCFO should be captured within a Lifecycle Flowchart, which guides development of corresponding SOPs and work instructions, as well as employee training.
- 6.4. All Documents shall reflect operations that, where feasible, minimize manual processes and maximize technology functionality.
- 6.5. All Documents shall be prepared, approved, issued, amended, and administered in accordance with this CFO Administrative Order.
- 6.6. Documents shall remain in full force and effect until amended, superseded, or rescinded in writing by the Chief Financial Officer (CFO) or their designee.

## 7. PROCEDURE

### 7.1. Creation of Documents

- 7.1.1. All new Documents shall be prepared, approved, issued, amended, and administered pursuant to this CFO Administrative Order and any corresponding SOPs. Work Instructions, Job Aides, or any similar detailed step-by-step guides do not need to be issued through the AIS, however, these guides must tie back to the corresponding SOP and Lifecycle Flowchart.

### 7.1.2. Approval

- 7.1.2.1. The CFO's Office shall issue approved Documents signed by the CFO, Deputy CFO, or other Executive Service employee in the format and structure as described in this CFO Administrative Order and any corresponding SOPs, to all applicable parties.
- 7.1.2.2. Approved Documents shall be posted on the OCFO's public website and/or intranet, unless otherwise determined by the CFO.
- 7.1.2.3. Notice and distribution of Documents within a Division or other City Department is the responsibility of the Executive in charge of that Division or Department.

### 7.2. Maintenance

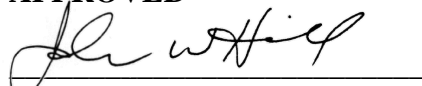
- 7.2.1. The CFO's Office shall maintain the Administrative Issuance System database.
- 7.2.2. Documents shall be reviewed annually by the CFO, Deputy CFO, or other Executive Service employee as identified in the Document, indicated by the AIS Chapter, or otherwise determined by the CFO.
- 7.2.3. Office of Financial Planning and Analysis – ERP Division shall verify ERP functionality implemented is being performed.

7.2.4. The CFO's Office shall verify ERP functionality is identified in corresponding SOPs.

## 8. DEFINITIONS

- 8.1. *Administrative Issuance System (AIS)*: the system utilized for establishing and disseminating all information regarding the basic management structure of the authority, functions, policies, procedures, statements, opinions, and other governance of the OCFO.
- 8.2. *AIS Chapters*: the AIS is divided into chapters for particular subject areas.
- 8.3. *CFO Administrative Order*: establishes, revises, or retracts a rule or guideline that is issued solely by the CFO.
- 8.4. *CFO Directive*: establishes, revises, or retracts policies and / or procedures that may or may not have an action associated with them and are to be carried out by the OCFO or other city departments as authorized by local, state, or federal law.
- 8.5. *CFO Memorandum*: statements, opinions, interpretations, and/or analyses on active or proposed laws, rules, regulations, contracts or other similar documents.
- 8.6. *CFO Standard Operating Procedure (CFO SOP, or SOP)*: a document that identifies the processes that are performed in a major workstream as identified within a Lifecycle Flowchart. It highlights the touch-points and hand-offs between Divisions and sub-divisions. It serves as a tool to ensure that activities are performed properly all of the time following operational, quality, legal and other applicable requirements.
- 8.7. *Division*: any department, division, or agency that is part of the OCFO
- 8.8. *Document*: a CFO Administrative Order, CFO Directive, CFO Memorandum, CFO SOP, Lifecycle Flowchart, or any other statement or document issued through the AIS.
- 8.9. *Existing Document*: a Budget Directive, Finance Directive, and other similar policy or procedure document issued by the CFO, Finance Director, Budget Director, or other Executives or Divisions prior to 2016.
- 8.10. *Handbook or Manual*: any Document which is detailed and lengthy by virtue of the operational guidance it provides shall be issued pursuant to this CFO Administrative Order as a Handbook or Manual. A Handbook or Manual will have the full force and effect of a Document.
- 8.11. *Lifecycle Flowchart*: a model depicting the full lifecycle of major workstreams performed under the authority of the OCFO, which identify inputs, outputs, major workstreams, major stakeholders, authorities and operating systems.

**APPROVED**



John W. Hill

Chief Financial Officer, City of Detroit