

## City Auditor's Office 1<sup>st</sup> Quarter 2020 Report

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### EXECUTIVE SUMMARY

This report presents a summary of the activity of the City Auditor's Office during the period January 1, 2020 to March 31, 2020.

#### RECOMMENDATIONS:

That with respect to the Report AC2020-0438, the following be approved:

1. That the Audit Committee receive this Report for the Corporate Record; and
2. That the Audit Committee recommend that Council receive this Report for the Corporate Record.

### PREVIOUS COUNCIL DIRECTION / POLICY

Bylaw 30M2004 (as amended) established the position of City Auditor and the powers, duties and functions of the position. The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 48M2012 (as amended). Schedule C of Bylaw 48M2012 (as amended) states that Audit Committee "reviews and forwards to Council for information, the City Auditor's Office quarterly and annual status reports".

Under the City Auditor's Office Charter (AC2016-0247 Attachment 2), the City Auditor presents quarterly reports to Audit Committee summarizing the status of deliverables against the approved Audit Plan. The City Auditor's Office 2019-2020 Audit Plan was approved on September 18, 2018.

### BACKGROUND

Quarterly reports are intended to support Audit Committee's oversight of the City Auditor's Office. To support this oversight, the 1<sup>st</sup> quarter report is divided into four sections:

- Summary of performance measures and budget spend during the past quarter;
- Topical briefing on external assessments;
- Summary of our current audit progress status against the approved audit plan; and
- Details on outstanding audit recommendations from the quarterly follow-up process.

During 1st quarter 2020, the City Auditor's Office:

- Finalized three audits, initiated two audits, completed the planning stage on one audit, and completed the fieldwork on three audits.
- Reviewed 19 recommendations and closed 12, which were implemented as originally planned. Seven recommendations required additional time and are in-progress.
- Following the completion of the planning stage, the IT SCADA audit fieldwork has been placed on hold, and will be restarted once the State of Local Emergency has been lifted.
- Provided advisory support to the Infrastructure Calgary Steering Committee, advisory support to a business unit updating policies, and advisory support to a business unit reviewing their internal controls.

### INVESTIGATION: ALTERNATIVES AND ANALYSIS

N/A

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**Stakeholder Engagement, Research and Communication**

N/A

**Strategic Alignment**

The City Auditor's Office quarterly reports provide Audit Committee and Council with information to support their oversight responsibility of the City Auditor's Office. The activities of the City Auditor's Office assist Council in its oversight of the City Manager's administration and accountability for stewardship over public funds and achievement on value for money in City operations.

**Social, Environmental, Economic (External)**

N/A

**Financial Capacity**

**Current and Future Operating Budget:**

N/A

**Current and Future Capital Budget:**

N/A

**Risk Assessment**

The activities of the City Auditor's Office, including the Whistle-blower Program, serve to promote accountability, mitigate risk, and support an effective governance structure.

**REASON FOR RECOMMENDATIONS:**

To comply with Bylaw 48M2012 (as amended) which states: Audit Committee reviews the City Auditor's Office quarterly and annual status reports and forwards these to Council for information.

**ATTACHMENT**

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