



Calgary Corporate Credit Card Continuous Auditing

City Auditor's Office

Why we did this

- Proof of concept through our first continuous auditing project
- Support increased assurance to Audit Committee and Administration on control effectiveness through previously unavailable visual measures on a scorecard

What we concluded

- Data provides a strong indicator controls associated with the Corporate Credit Card program are generally effective in mitigating associated risks

Why it matters

- Continuous auditing supports increased coverage in an economic manner while being responsive to changing risks