



Calgary

City Auditor's Office

ISC: Unrestricted
AC2021-0376 ATT1

Data Analytics Program Service Lines



Three
Service
Lines



Continuous Auditing – Compliance Health

Analyze transactional data to
monitor operational
compliance



Risk Based Analytics Reporting – Assurance on Specific Risks

Offers deeper data driven exploration on risk
exposure

Agile approach delivering fast turnaround on specific
assurance

Communicate key issues and findings via a
summary report



Data Analytics Advisory Services – Decision Making Insights

Insightful data analysis to aid Administration in
proactive decision making

Ongoing support to CAO audits, and investigations

Communicate activity through CAO annual report



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Identification of Priority Areas

Why we did this

- Data analytics provide an efficient form of assurance in data-rich areas.
- Balancing agile ad hoc Advisory Services to address emerging risk with planned Risk Based Analytics Reporting provides maximum value.

How did we identify priority areas?

- We identified priority areas to conduct Risk Based Analytics Reporting through:
 - Stakeholder engagement
 - Availability of data
 - Analysis of risks.

What we propose and why it matters

- Four priority areas identified where we plan to complete Risk Based Analytics Reporting during 2021.
- This analytics activity, along with ongoing ad hoc Advisory Services, provide efficient assurance along with deeper insights into City systems and controls.



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Risk Based Analytics Reporting 2021 Priority Areas

Risk Based Analytics Reporting will focus on the four priority areas set out below during 2021. From this work, further Continuous Auditing projects may be identified.

- Active Directory controls network access to critical systems and data
- Inactive accounts, service accounts, Administrators
- No-expiry passwords

Access Management



- PeopleSoft Financial access controls access to financial transactions and data
- Review segregation of duties
- Roles and Permissions

PeopleSoft Access



- GL accounts not used consistently may impact reporting and consolidation
- Dormant/Infrequently used accounts
- Duplicate Accounts

Chart of Accounts



- Payments by cheque vs. electronic funds transfer
- Identify potential cost saving opportunities
- Continuous Auditing of the Corporate Credit Card

Payments

