

## City Auditor's Office 2022 External Assessment

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### RECOMMENDATIONS:

That the Audit Committee:

1. Direct the City Auditor's Office to initiate procurement of a resource to complete an External Assessment in accordance with the recommendation as provided in the Attachment; and
2. Approve funding the cost of the External Assessment from the Audit Committee's 2022 budget.

### HIGHLIGHTS

- Bylaw 30M2004 (as amended) states that the City Auditor shall be subject to the supervision of and accountable to Council and report to Council through Audit Committee.
- Bylaw 33M2020 Schedule C 1(c) states that the Audit Committee "ensures that *City Auditor's Office* undergoes an independent assessment review and confirms professional standards at least every five years;"
- The next independent assessment must be completed no later than Q2 2022. The City Auditor's Office requires approval from Audit Committee to initiate procurement of a resource to complete the independent assessment during the latter half of 2021 to support timely completion. The attachment to this report sets out an analysis of the options available to procure a resource, and the City Auditor's Office recommended approach. The City Auditor's Office also requests approval to fund the assessment from Audit Committee's 2022 budget.
- What does it mean to Calgarians? Delivering audit and advisory services in conformance with professional standards supports greater accountability for stewardship over public funds and achievement of value for money in City operations.
- Why does it matter? An independent and qualified assessment provides assurance to Audit Committee and Council, representing Calgarians, that the City Auditor's Office delivers audit and advisory services in conformance with the Institute of Internal Auditors Professional Standards for Professional Practice of Internal Auditing.
- Strategic alignment to Citizen Priorities – A Well-Run City.

### ATTACHMENT

1. Recommendation for External Assessment Provider and Funding – AC2021-0924

**City Auditor's Office 2022 External Assessment**

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**DEPARTMENT CIRCULATION**

| Name       | Title, Department or Business Unit | Approve/Consult/Inform |
|------------|------------------------------------|------------------------|
| Liz Ormsby | Acting City Auditor                | Approve                |