

## CITY AUDITOR'S OFFICE 1<sup>st</sup> QUARTER 2016 REPORT

---

### EXECUTIVE SUMMARY

This report presents a summary of the activity of the City Auditor's Office during the period January 1, 2016 to March 31, 2016.

#### RECOMMENDATIONS:

1. That Audit Committee receive this report for information; and
2. That Audit Committee recommend that Council receive this report for information.

#### RECOMMENDATION OF THE AUDIT COMMITTEE, DATED 2016 JUNE 16:

---

That Council receive Report AC2016-0430 for information.

### 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 annual audit plan. The City Auditor's Office 2016 Annual Audit Plan was approved on December 10, 2015.

### BACKGROUND

Quarterly reports are intended to support Audit Committee's oversight of the City Auditor's Office. To support this oversight, the 2016 Quarterly Reports will be divided into two sections:

- A summary of key information on Office activity during the past quarter; and
- A narrative briefing Audit Committee on a key initiative related to our approved plan.

During 1<sup>st</sup> Quarter 2016, the City Auditor's Office:

- Established a resource/work schedule for timely delivery of the 2016 Annual Audit Plan, finalizing one audit, completing the planning stage of three audits, and initiating one further audit. One audit, which was targeted to report in March 2016 (Q1), was presented to Audit Committee in April 2016 (Q2) with no additional implications to overall schedule.
- Reviewed 48 recommendations, and determined that 36 had been implemented and could be closed. Five remain in progress, with one action requiring a third time revision on implementation date.
- Received 20 new whistle-blower reports
- Expanded use of data analytics.

Section 2 of the attachment provides further details of the key activity.

## **CITY AUDITOR'S OFFICE 1<sup>st</sup> QUARTER 2016 REPORT**

---

### **INVESTIGATION: ALTERNATIVES AND ANALYSIS**

N/A

### **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**

City Auditor's Office 1<sup>st</sup> Quarter 2016 Report