



**Calgary**

City Auditor's Office

ISC: Unrestricted  
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# Acquisition of Goods and Services under SOLE Audit

## Why we did this

- In response to the pandemic spread of COVID-19, The City declared three unprecedented states of local emergency (SOLE).
- CEMA had the authority to acquire necessary goods and services to protect public safety, health, and welfare, and supersede standard City procurement policies and procedures.

## What we concluded

- SOLE procurement processes implemented by Supply Management and CEMA supported the timely acquisition of SOLE goods and services and were designed and operating effectively to mitigate key risks.
- We identified an opportunity for improvement to update SOLE procurement process guidance (recommendation 1).

## Why it matters

- During a SOLE period, there is an expectation purchases are managed efficiently and cost effectively, and there are appropriate processes to mitigate the risk of waste and/or wrongdoing.