

City Auditor's Office 2022 Audit Plan

RECOMMENDATION(S):

That the Audit Committee:

1. Receive this report for the Corporate Record; and
2. Recommend that Council receive this report for the Corporate Record.

RECOMMENDATION OF THE AUDIT COMMITTEE, 2021 DECEMBER 16:

That Council receive this report for the Corporate Record.

HIGHLIGHTS

- Bylaw 30M2004 (as amended) established the position of City Auditor and the powers, duties and functions of the position. Bylaw 30M2004 (as amended) states that the City Auditor will utilize a risk-based approach, and communicate audit assurance activities to Audit Committee for approval through the development of an annual audit plan. The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 33M2020. Schedule C of Bylaw 33M2020 states that Audit Committee reviews the City Auditor's Office audit plan and budget with the City Auditor and discusses the scheduling, resourcing, risk areas, coverage and overall audit strategy.
- The City Auditor's Office 2021-2022 Audit Plan (AC2020-1172) was approved by Audit Committee at the October 22, 2020 meeting. Following the approved City Auditor's Office Annual Plan Approach (AC2019-0899), during the first year of the two year plan the City Auditor's Office confirms the second year of the plan, reviewing both risk profile of the proposed audits and resourcing. The City Auditor's Office 2022 Audit Plan (ATT1) represents the output of this activity.
- What does this mean to Calgarians? The City Auditor's Office provides independent and objective audit assurance services to add value to The City of Calgary and enhance public trust.
- Why does it matter? Reviewing and confirming audit activities on an annual basis supports the City Auditor's Office in ensuring audit resources are directed to the most significant areas of The City of Calgary to support our audit mission to add value and enhance public trust.
- Strategic alignment: The 2022 Audit Plan is aligned to support all five Citizen Priorities, which in turn supports the Citizen Priority of A Well-Run City.

ATTACHMENTS

1. City Auditor's Office 2022 Audit Plan - AC2021-1665 ATT 1
2. City Auditor's Office 2022 Audit Plan Presentation Slide - AC2021-1665 ATT 2

**City Auditor's Office Report to
Audit Committee
2021 December 16**

**ISC: Unrestricted
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DEPARTMENT CIRCULATION

Name	Title, Department or Business Unit	Approve/Consult/Inform
Liz Ormsby	Acting City Auditor	Approve
Executive Leadership Team	City of Calgary Administration	Inform