

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

**RECOMMENDATIONS**

That the Audit Committee:

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

**HIGHLIGHTS**

- Schedule A of Bylaw 30M2004 (as amended) states that The City Auditor and any staff reporting to the City Auditor will:
  - (a) conduct all audit and advisory services through adherence to The Institute of Internal Auditors' mandatory guidance including the Core Principles for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards).
- Schedule C of Bylaw 33M2020 states that Audit Committee ensures that City Auditor's Office undergoes an independent assessment review and confirms professional standards at least every five years.
- The Institute of Internal Auditors' Standard 1312 states "external assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization". The last external quality assessment of the City Auditor's Office took place in 2017.
- The Institute of Internal Auditors conducted an external quality assessment of the City Auditor's Office audit service in May 2022. Their report (AC2022-0725 ATT1) confirms the City Auditor's Office on-going conformance to professional Standards.
- 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? An external assessment provides independent assurance to Audit Committee, Council, and Calgarians that the City Auditor's Office conducts audit activities in conformance with the Standards. This adherence to professional Standards supports the delivery of effective audits, which in turn supports greater accountability for stewardship over public funds and achievement of value for money in City operations.
- Strategic alignment: Citizen Priority – A Well-Run City.

**ATTACHMENTS**

1. City Auditor's Office 2022 External Quality Assessment Report – AC2022-0725 ATT1
2. City Auditor's Office 2022 External Quality Assessment Report – AC2022-0725 ATT2

**City Auditor's Report to  
Audit Committee  
2022 June 16**

Item # 7.5  
**ISC: UNRESTRICTED  
AC2022-0725  
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**DEPARTMENT CIRCULATION**

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