

CITY AUDITOR'S OFFICE 2014 ANNUAL REPORT

EXECUTIVE SUMMARY

This report presents the City Auditor's Office 2014 Annual Report. The report provides an overview of the activities undertaken by the City Auditor's Office from January 1, 2014 to December 31, 2014.

RECOMMENDATIONS

1. That Audit Committee receive this report for information.
2. That Audit Committee recommends that Council receive this report for information.

RECOMMENDATION OF THE AUDIT COMMITTEE, DATED 2015 FEBRUARY 19:

That Council receive this report for information.

PREVIOUS COUNCIL DIRECTION / POLICY

Bylaw 30M2004 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 the Audit Committee under Bylaw 48M2012.

Section 1f) of Schedule C states that Audit Committee: "reviews and forwards to Council for information, the City Auditor's Office quarterly and annual status reports."

Section 2b) of Schedule C states the City Auditor: "will present the annual status report to Council for information after review by the Audit Committee."

BACKGROUND

The 2014 Annual Report summarizes the activities of the City Auditor's Office in 2014. The report highlights significant activities carried out by the City Auditor's Office and is presented to assist the Audit Committee in its oversight responsibilities of the City Auditor's Office.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

None. The presentation of the City Auditor's Office Annual Report is a requirement approved by Council.

Stakeholder Engagement, Research and Communication

None.

Strategic Alignment

The City Auditor's Office Annual Report provides Audit Committee and Council with information to support their oversight responsibility of the City Auditor's Office.

Social, Environmental, Economic (External)

This report has been reviewed for alignment with The City of Calgary's Triple Bottom Line Policy Framework. No implications are identified.

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Financial Capacity

Current and Future Operating Budget:

N/A

Current and Future Capital Budget:

N/A

Risk Assessment

There are no significant risks associated with this report. The activities of the City Auditor's Office serve to mitigate risk and are part of an effective governance structure.

REASONS FOR RECOMMENDATIONS:

1. Audit Committee has oversight responsibilities of the City Auditor's Office.
2. Bylaw 48M2012 states the Audit Committee "reviews and forwards to Council for information, the City Auditor's Office quarterly and annual status reports."

ATTACHMENT

1. City Auditor's Office 2014 Annual Report.