

## CITY AUDITOR'S OFFICE 4<sup>th</sup> QUARTER 2014 RECOMMENDATION FOLLOW-UP STATUS REPORT

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### EXECUTIVE SUMMARY

This report presents the status of the City Auditor's Office Recommendation Follow-up process for the period October 1, 2014 to December 31, 2014.

#### RECOMMENDATIONS:

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

#### RECOMMENDATION OF THE AUDIT COMMITTEE, DATED 2015 JANUARY 22:

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That Council receive this report for information.

### PREVIOUS COUNCIL DIRECTION / POLICY

Bylaw 30M2004 established the position of the City Auditor and the powers, duties and functions of the position. The City Auditor is subject to the supervision of and accountable to Council and reports to Council through Audit Committee. Under the City Auditor's Office Charter, the City Auditor reports, at least annually, to Audit Committee on the status of Administration action on the recommendations contained in previous audit reports.

### BACKGROUND

The City Auditor reported on the status of follow-up activities on audit recommendations in three quarterly status reports to the Audit Committee in 2014. The Attachment presents the City Auditor's Status Report on audit recommendation follow-up performed during the 4<sup>th</sup> Quarter.

The City Auditor will issue an annual report to Audit Committee in February of 2015 that will include comprehensive results of audit recommendation follow-up activity in 2014.

### INVESTIGATION: ALTERNATIVES AND ANALYSIS

None.

### Stakeholder Engagement, Research and Communication

None.

### Strategic Alignment

The City Auditor's 4<sup>th</sup> Quarter Recommendation Follow-up Status Report provides Audit Committee with information to support the oversight responsibility on 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 (TBL) Policy Framework. No implications are identified.

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REPORT**

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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.

**REASON FOR RECOMMENDATIONS:**

Audit Committee's Bylaw 48M2012 states: "Audit Committee receives directly from the City Auditor, at least annually, a report providing the status of Administration action on the recommendations contained in previous audit reports; this report will be forwarded to Council for information."

**ATTACHMENT:**

City Auditor's Office 4th Quarter 2014 Recommendation Follow-up Status Report