



City Auditor's Office

ISC: Unrestricted  
AC2022-0725 ATT2

# City Auditor's Office 2022 External Quality Assessment Report

## Why we did this

- The City Auditor's Office adheres to the Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing (Standards).
- Standard 1312 requires an external quality assessment at least once every five years.
- The City Auditor's Office contracted the IIA to complete the 2022 assessment.

## What the IIA concluded

- The City Auditor's Office (CAO) "generally conforms" (highest rating) with the Standards and the IIA Code of Ethics.
- Three Opportunities for Continuous Improvement identified: the CAO will act on these opportunities during 2022/2023 to enhance on-going efficiency and effectiveness.

## Why it matters

- An external assessment provides independent objective assurance that the City Auditor's Office is in conformance with the Standards. This conformance provides additional assurance that the City Auditor's Office is providing effective audits.