



**Calgary**

City Auditor's Office

# City Auditor's Office Data Analytics Program

Complements, supports and extends assurance in the 2023 Audit Plan and whistleblower investigations by assessing risk and controls through data analytics.



Three  
Service  
Lines



## **Continuous Auditing – Ongoing evaluation of risk, controls and policy compliance**

Automating testing of transaction and control data against rules and risk thresholds.



## **Risk Based Analytics Reporting – Assurance on specific risks**

Offers deeper data driven exploration on risk exposure.



## **Data Analytics Advisory Services – Supporting use of data to manage risk**

Data analysis support to aid Administration in the management of risk. Ongoing support to CAO audits, and investigations.



City Auditor's Office

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# Identification of Priority Areas of Focus



## Why we identify Priority Areas

- Priority Areas of Focus provide a planned medium-term vision for Continuous Auditing and Risk Based Analytics activities aligned with organizational goals.

## How did we identify Priority Areas?

- We identified Priority Areas through:
  - Stakeholder engagement
  - Availability of data
  - Analysis of risk exposure
- Coverage was considered in conjunction with the development of the 2023 Audit Plan.
- Three Priority Areas of Focus were identified for 2023 and discussed with Administration leaders.
- In addition to the three Priority Areas of Focus, during 2023 we will complete the Journal Entry project, which was the final 2022 Priority Area of Focus for the Data Analytics Program.



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## 2023 Priority Areas of Focus



Continuous Auditing Projects and Risk Based Analytics Reporting Projects will focus on the three Priority Areas identified below.

The type of project is determined as part of detailed planning.

- Review of card holders within the access control system.

Building Access Control



- Review management of endpoints (e.g. desktops, laptop, phones) including:
  - Inventory completeness
  - Device compliance
  - Time to patch

End Point Management



- Review billing for a selected contract to determine compliance with the contract terms.

Contract Compliance

