



**Calgary**

City Auditor's Office

# City Auditor's Office 2023 Audit Plan

## Why we did this

- Bylaw 30M2004 (as amended) and Institute of Internal Auditors Professional Standards.
- The audit planning process supports the direction of available audit resources to areas where an audit will provide greatest value based on risk and level of coverage objectives.

## What we plan to audit

Calgary Transit Annual Investment Program	Financial Reserves
Green Line Program Risk Management	Cloud Vendor and Solution Management
Downtown Calgary Development Incentive Program	Safety Management
Community Safety Initiative	Streetlights
Waste Management Facility Cash Handling	Project and Portfolio Management Tool (P2M)

## Why it matters

- Providing independent objective audit assurance on the effectiveness and efficiency of governance, risk management, and internal control processes supports achievement of City goals and objectives.