

Review of Bylaws 30M2004 (City Auditor) and 33M2020 (Audit Committee)

RECOMMENDATIONS:

That the Audit Committee:

1. Direct that a Bylaw Review Working Group be established to review the City Auditor's Bylaw 30M2004 (Attachment 1) and the Audit Committee Bylaw 33M2020 (Attachment 2), and that proposed amendments be brought to Audit Committee no later than 2023 4th Quarter;
2. Approve the Terms of Reference (Attachment 3) for this Bylaw Review Working Group;
3. Appoint members of Audit Committee to the Bylaw Review Working Group; and
4. Request members of the Audit Committee provide the Bylaw Review Working Group with their comments with respect to amendments to both Bylaws for their consideration.

HIGHLIGHTS

- This report seeks approval from the Audit Committee (the Committee) to establish a Working Group to undertake a review of Bylaw 30M2004 as amended (City Auditor's Bylaw), and Bylaw 33M2020 (Audit Committee Bylaw).
- What does this mean to Calgarians? Updating these bylaws provides continuous improvement to the mandate and governance of the City Auditor and Audit Committee.
- Why does it matter? Regular review of these Bylaws reflects best practice in audit governance.
- The Terms of Reference (Attachment 3) for this Bylaw Review Working Group are included for Audit Committee's approval.
- In 2020, a review of Bylaw 30M2004 was undertaken and amendments to the City Auditor's Bylaw were made. A new Audit Committee Bylaw 33M2020 was developed at the same time.
- The City Auditor's Bylaw 30M2004, Section 11.1.1 indicates "The City Auditor will review this Bylaw 30M2004 every three years (or more frequently if required), in conjunction with the Audit Committee's review of the Audit Committee Bylaw and present any proposed changes to the Audit Committee and Council for approval."
- The Audit Committee Bylaw 33M2020, Schedule 'A', Section 1(g) indicates "The Audit Committee must review its terms of reference and mandate as set out in this Bylaw and as they may impact the City Auditor Bylaw 30M2004, at least every three years and recommend any changes to Council."

ATTACHMENT(S)

1. City Auditor's Bylaw 30M2004, as amended
2. Audit Committee Bylaw 33M2020
3. Terms of Reference for Bylaw Review Working Group

Department Circulation

Councillor Richard Pootmans	Audit Committee Chair	Approve
City Auditor, Liz Ormsby	City Auditor's Office	Consult