

CITY AUDITOR'S OFFICE 2nd QUARTER 2016 REPORT

EXECUTIVE SUMMARY

This report presents a summary of the activity of the City Auditor's Office during the period April 1, 2016 to June 30, 2016.

RECOMMENDATIONS:

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

PREVIOUS COUNCIL DIRECTION / POLICY

Bylaw 30M2004 (as amended) established the position of City Auditor and the powers, duties and functions of the position. The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 48M2012 (as amended). Schedule C of Bylaw 48M2012 (as amended) states that Audit Committee "reviews and forwards to Council for information, the City Auditor's Office quarterly and annual status reports".

Under the City Auditor's Office Charter (AC2016 0247 Attachment 2), the City Auditor presents quarterly reports to Audit Committee summarizing the status of deliverables against the annual audit plan. The City Auditor's Office 2016 Annual Audit Plan was approved on December 10, 2015.

BACKGROUND

Quarterly reports are intended to support Audit Committee's oversight of the City Auditor's Office. To support this oversight, the 2016 Quarterly Reports will be divided into two sections:

- A summary of key information on Office activity during the past quarter; and
- A narrative briefing Audit Committee on a key initiative related to our approved plan.

During 2nd Quarter 2016, the City Auditor's Office:

- Finalized one audit, and completed three other audits to draft reporting stage. Two of these three audit reports will be presented to July's Audit Committee meeting, with the third expected to be presented in September.
- Completed the triennial Alberta Pensions Services (APS) audit for three City pension plans by the APS deadline of June 30th.
- Reviewed 18 recommendations, and determined that 16 had been implemented and could be closed, with 2 remaining in progress.
- Provided input to Infrastructure Calgary on an advisory basis.
- Received 24 new whistle-blower reports.

Section 2 of the attachment provides further details on our annual audit planning process.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

N/A

Stakeholder Engagement, Research and Communication

N/A

CITY AUDITOR'S OFFICE 2nd QUARTER 2016 REPORT

Strategic Alignment

The City Auditor's Office Quarterly Reports provide Audit Committee and Council with information to support their oversight responsibility of the City Auditor's Office. The activities of the City Auditor's Office assist Council in its oversight of the City Manager's administration and accountability for stewardship over public funds and achievement on value for money in City operations.

Social, Environmental, Economic (External)

N/A

Financial Capacity

Current and Future Operating Budget:

N/A

Current and Future Capital Budget:

N/A

Risk Assessment

The activities of the City Auditor's Office, including the Whistle-blower Program, serve to promote accountability, mitigate risk, and support an effective governance structure.

REASON FOR RECOMMENDATIONS:

To comply with Bylaw 48M2012 (as amended) which states: Audit Committee reviews the City Auditor's Office quarterly and annual status reports and forwards these to Council for information.

ATTACHMENT

City Auditor's Office 2nd Quarter 2016 Report