

CITY AUDITOR'S OFFICE 2013 ANNUAL REPORT

EXECUTIVE SUMMARY

This report presents the City Auditor's Office 2013 Annual Report. The report provides an overview of the activities undertaken by the City Auditor's Office from January 1, 2013 to December 31, 2013.

RECOMMENDATIONS

1. That the Audit Committee receives this report for information.
2. That the Audit Committee forwards this report, to be presented by the City Auditor, to Council for information.

RECOMMENDATION OF THE AUDIT COMMITTEE, DATED 2014 FEBRUARY 20

That Council receive the City Auditor's presentation 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.

Procedure Bylaw 44M2006 section 21. (1) establishes the oversight of the City Auditor's Office as part of the Audit Committee Mandate.

Bylaw 48M2012 states the Audit Committee:

Reviews and forwards to City Council for information, the City Auditor's Office quarterly and annual status reports.

Section 2 b) of Schedule C states the City Auditor:

Will present the annual status report to Council for information after review by the Audit Committee.

BACKGROUND

The City Auditor is accountable to Council and subject to the oversight of the Audit Committee under the Procedure Bylaw.

The 2013 Annual Report summarizes the activities of the City Auditor's Office in 2013. The report highlights significant activities carried out by the City Auditor's Office in 2013 and is presented to assist the Audit Committee in its oversight responsibilities of the City Auditor's Office.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

None. The presentation of the City Auditor's Office Annual Report is a requirement approved by Council.

Stakeholder Engagement, Research and Communication

None.

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Strategic Alignment

The City Auditor's Office Annual Report provides Audit Committee and Council with information to support their oversight responsibility of the City Auditor's Office.

Social, Environmental, Economic (External)

This report has been reviewed for alignment with The City of Calgary's Triple Bottom Line Policy Framework. No implications are identified.

Financial Capacity

Current and Future Operating Budget:

N/A

Current and Future Capital Budget:

N/A

Risk Assessment

There are no significant risks associated with this report. The activities of the City Auditor's Office serve to mitigate risk and are part of an effective governance structure.

REASON(S) FOR RECOMMENDATIONS:

1. Audit Committee has oversight responsibilities of the City Auditor's Office.
2. Bylaw 48M2012 states the Audit Committee "Reviews and forwards to City Council for information, the City Auditor's Office quarterly and annual status reports. Section 2 b) of Schedule C states the City Auditor will present the annual status report to Council for information after review by the Audit Committee.

ATTACHMENT(S)

1. City Auditor's Office 2013 Annual Report.