

## **CITY AUDITOR'S OFFICE 4th QUARTER 2013 REPORT**

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### **EXECUTIVE SUMMARY**

This report presents the activities of the City Auditor's Office for the period of October 1, 2013 to December 31, 2013.

#### **RECOMMENDATIONS**

1. That Audit Committee receive this report for information.
2. That Audit Committee recommends that Council receive this report for information.

#### **RECOMMENDATION OF THE AUDIT COMMITTEE, DATED 2014 JANUARY 23:**

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That Council receive this report for information.

### **PREVIOUS COUNCIL DIRECTION / POLICY**

On 2004 May 17, Council approved Bylaw 30M2004, which established the position of City Auditor and the powers, duties and functions of the position. Section 5 states that the City Auditor shall be subject to the supervision of and accountable to Council and report to Council through Audit Committee.

Section 21(1) of Procedure Bylaw 44M2006 establishes the oversight of the City Auditor's Office as part of the mandate of the Audit Committee. The City Auditor provides Quarterly Status Reports to Audit Committee to support their oversight role.

Audit Committee approved the 2013 Audit Plan on November 15, 2012.

### **BACKGROUND**

To support Audit Committee's oversight of the City Auditor's Office, the City Auditor provides Quarterly Status Reports to the Audit Committee.

Attachment 1 presents the City Auditor's Quarterly Status Report for the period of October 1, 2013 to December 31, 2013. The report includes a progress report of the 2013 Audit Plan as well as an overview of the activities carried out by the Office.

### **INVESTIGATION: ALTERNATIVES AND ANALYSIS**

None.

### **Stakeholder Engagement, Research and Communication**

None.

### **Strategic Alignment**

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

### **Social, Environmental, Economic (External)**

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This report has been reviewed for alignment with The City of Calgary's Triple Bottom Line (TBL) 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 RECOMMENDATION(S):**

Audit Committee's Terms of Reference states: "Audit Committee Reviews and forwards to City Council for information, the City Auditor's Office quarterly and annual status reports".

**ATTACHMENT(S)**

1. City Auditor's Office Quarterly Status Report – October 1, 2013 to December 31, 2013