

OFFICE CONSOLIDATION

BYLAW NUMBER 30M2004

**BEING A BYLAW OF THE CITY OF
CALGARY TO ESTABLISH THE POSITION
OF CITY AUDITOR**

(Amended by Bylaw Number's 42M2004)

WHEREAS S. 210 of the *Municipal Government Act* ("the Act") allows Council to pass a bylaw establishing a designated officer position to carry out specified powers, duties and functions;

AND WHEREAS Council wishes to establish a position of City Auditor;

NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:

1. The designated officer position of City Auditor is hereby created, with the powers, duties and functions as specified in this Bylaw or any other bylaw making reference to the City Auditor.
2. Council may, by resolution, appoint a person for a term not exceeding five (5) years, to hold the position of City Auditor and specify the terms and conditions of such appointment.
3. The person appointed to the position of City Auditor is eligible for reappointment.
4. The appointment of a person to the position of City Auditor may be made, suspended or revoked only if the majority of the whole Council vote to do so.
5. The City Auditor shall be subject to the supervision of and accountable to Council and report to Council through Audit Committee.
6. The City Auditor is responsible for assisting Council in its oversight of the City Manager's administration and accountability for stewardship over public funds and achievement of value for money in City operations which, without limiting the scope of the foregoing, includes:
 - a) performance reviews and evaluations of City operations, programs, processes and systems; and
 - b) reviews to determine the extent of compliance with corporate policies and procedures; and
 - c) financial audits, excluding those performed by the external auditor appointed under s. 280 of the Act; and

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- d) reviews of autonomous organizations that have any operating agreement with The City or receive operating or capital funds from The City; and
 - e) consulting and advisory services.
7. The City Auditor shall be provided with unrestricted access to all municipal personnel, records, property, policies, procedures, processes and systems necessary to conduct audits.
 8. The City Auditor shall prepare an annual audit plan for approval by Audit Committee and an annual budget to be submitted through Audit Committee for Council approval.
 9. The City Auditor shall have sole administrative authority and control over staff reporting to that position, including the establishment of management structures and administrative policies. The hiring, evaluation, discipline and dismissal of staff is subject to any existing legislation, contracts or corporate employment guidelines.
 10. The City Auditor may retain consultants and make other expenditures as authorized by the budget approved by Council.
 11. The City Auditor may further delegate powers, duties and functions to any person reporting directly or indirectly, to the City Auditor.
 12. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME THIS 17th DAY OF MAY, 2004.

READ A SECOND TIME THIS 17th DAY OF MAY, 2004.

READ A THIRD TIME THIS 17th DAY OF MAY, 2004.

(Sgd.) D. Bronconnier
MAYOR

(Sgd.) D. Garner
CITY CLERK