



Summary of Key Changes

The following key changes are proposed to

- 1) Bylaw 30M2004
- 2) City Auditor Model (AC2004-09)/City Auditor's Office Charter

Bylaw 30M2004

One additional clause and two deletions to clauses are proposed to the existing Bylaw 30M2004:

	Change	Rational
Additions		
1.	Additional "whereas" clause making reference to the Charter.	Provides clear linkage between Bylaw 30M2004 and Charter to ensure that the two documents are referred to in tandem.
Deletions		
1.	Removal of clause detailing the type of work that the City Auditor may provide.	Previously duplicated but with inconsistent wording in the Model/Charter and Bylaw 30M2004. Now included in Charter alone.
2.	Removal of clause stating that the City Auditor will prepare an annual audit plan and annual budget for Council approval.	Already included in Bylaw 48M2012 with more up to date wording, taking into account the City's multi-year budgeting process. Included in the Charter alongside the other required outputs from the City Auditor's Office.

City Auditor Model (AC2004-09 Attachment 2)/City Auditor's Office Charter

Twelve additions to content are proposed in turning the contents of the City Auditor Model into the City Auditor's Office Charter. Eleven statements included in the City Auditor Model are proposed to be deleted (i.e. not included) in the City Auditor's Office Charter. These deletions primarily reflect elimination of duplication of content between the Bylaw and Model/Charter.

	Change	Rational
Additions		
1.	Addition of introduction setting out the role of internal audit.	Provides context.
2.	Addition of role section stating that the position of the City Auditor is established through Bylaw 30M2004.	Provides clear linkage between Bylaw 30M2004 and Charter to ensure that the two documents are referred to in tandem.
3.	Addition of statement that City Auditor governs City Auditor's Office in adherence with Institute of Internal Auditors' (IIA) Standards.	Required to be stated under IIA Standards, formalizes existing practice.
4.	Addition of statement that employees are requested to assist the City Auditor's Office in fulfilling its roles and responsibilities.	Formalizes existing practice.
5.	Addition of statement that City Auditor's Office has free and unrestricted access to Audit Committee.	Required to be stated under IIA Standards, formalizes existing practice.



	Change	Rational
Additions		
6.	Addition of statement detailing City Manager administrative support to the City Auditor's Office.	Formalizes existing practice.
7.	Additional wording more explicitly setting out the independence and objectivity of the City Auditor's Office.	Formalizes existing practice, provides additional clarity regarding this important IIA Standards requirement.
8.	Addition of statement that City Auditor will determine appropriate methodology, scope and delivery options to discharge responsibilities.	Formalizes existing practice and reinforces the independence of the City Auditor's Office as expected by IIA Standards.
9.	Additional statements clarifying roles and responsibilities regarding the annual audit plan.	Aligns wording to Bylaw 48M2012, formalizes existing practice.
10.	Addition of section on reporting and monitoring	Formalizes existing practice.
11.	Addition of section on City Auditor's Office quality assurance and improvement program.	Formalizes existing practice, demonstrates City Auditor's Office conformance with IIA Standards requirements.
12.	Addition of review section stating that City Auditor will review charter periodically.	Periodic review of charter is required by IIA Standards.
Deletions		
1.	Removal of statement that City Auditor is accountable to Council.	Already included in Bylaw 30M2004, duplication not required.
2.	Removal of statement that the City Auditor has full control of the City Auditor's Office.	Already included in Bylaw 30M2004, duplication not required.
3.	Removal of the statement that the City Auditor's scope of work includes all City departments, agencies, boards and commission and corporations and the offices of the Mayor and Council.	Wording more appropriately phrased later in Charter to refer to organizations that have an operating agreement with The City.
4.	Removal of section detailing City Auditor's control of City Auditor's Office personnel.	Already included in Bylaw 30M2004, duplication not required.
5.	Removal of section detailing Client/Auditee reporting protocol.	Content is more appropriately documented in internal City Auditor's Office procedures.
6.	Removal of section stating City Auditor may delegate power, duty or function to an employee of the City Auditor's Office.	Already included in Bylaw 30M2004, duplication not required.
7.	Removal of section stating City Auditor may retain consultants subject to budget limits.	Already included in Bylaw 30M2004, duplication not required.
8.	Removal of section stating the External Auditor reviews City Auditor's Office expenditures.	Not required – City Auditor's Office costs are part of the City's financial statements and therefore included in the scope of the External Auditor role.



	Change	Rational
Deletions		
9.	Removal of section stating that City Auditor's expenses are reviewed and approved by the Chair of Audit Committee.	Already included in Bylaw 30M2004, duplication not required.
10.	Removal of section detailing appointment and term of City Auditor position.	Already included in Bylaw 30M2004, duplication not required.
11.	Removal of section detailing additional terms of employment of City Auditor position.	Content should be part of individual contract with person appointed to role.