City Auditor's Office

2024 Data Analytics Priority Areas of Focus

November 9, 2023

Table of Contents

.

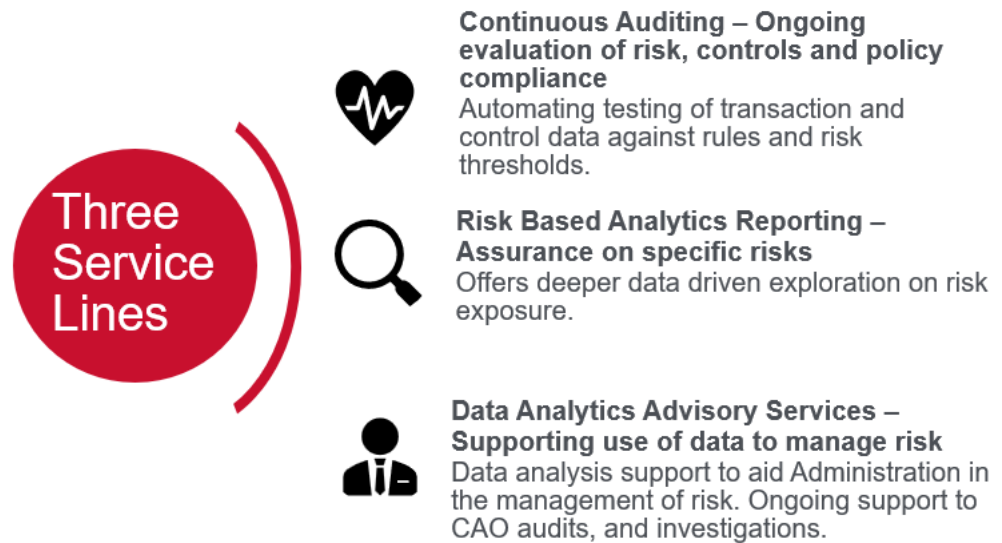**Our Data Analytics Program**

The City Auditor's Office Data Analytics Program complements, supports, and extends assurance in the 2024 Audit Plan and whistleblower investigations by assessing risk and controls through data analytics.

It consists of the three service lines shown below.

Three Service Lines

Continuous Auditing – Ongoing evaluation of risk, controls and policy compliance
Automating testing of transaction and control data against rules and risk thresholds.

Risk Based Analytics Reporting – Assurance on specific risks
Offers deeper data driven exploration on risk exposure.

Data Analytics Advisory Services – Supporting use of data to manage risk
Data analysis support to aid Administration in the management of risk. Ongoing support to CAO audits, and investigations.

Purpose and Development - Data Analytics Priority Areas of Focus

Priority Areas of Focus provide a planned medium-term vision for Continuous Auditing and Risk Based Analytics activities aligned with organizational goals.

We identified Priority Areas of Focus through:
- Stakeholder engagement
- Availability of data
- Analysis of risk exposure

Coverage was considered in conjunction with the development of the 2024 Audit Plan. Three Priority Areas of Focus were identified for 2024 and discussed with Administration leaders.

2024 Data Analytics Priority Areas of Focus

#	Title	Description
1	Property Tax Bill Adjustment	Data analytics project focused on controls over property tax bill adjustment. *Principal Corporate Risk: Service Delivery*
2	Accounts Receivable	Data analytics project focused on Finance's Accounts Receivable controls including access, ageing, balances, and account adjustments including write-off. *Principal Corporate Risk: Service Delivery*
3	User Account Management	Data analytics project focused on user account management within the Mobility Operations Center network. *Principal Corporate Risk: Technological Disruption*