

City Auditor's Report to  
Audit Committee  
2023 November 09

ISC: UNRESTRICTED  
AC2023-1187

## Waste Management Facility Cash Handling Audit

### PURPOSE

The purpose of this report is to communicate the outcome of the Waste Management Facility Cash Handling Audit, including Administration's response and corrective actions.

### PREVIOUS COUNCIL DIRECTION

Bylaw 30M2004 (as amended) established the position of City Auditor and the powers, duties, and functions of the position. In accordance with Bylaw 30M2004 (as amended), the City Auditor reports the outcome of all audits to the Audit Committee (including Administration's response and corrective actions to be taken in regard to specific recommendations). The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 33M2020.

#### **RECOMMENDATION:**

That the Audit Committee:

1. Receive this report for the Corporate Record.
2. Recommend that Council receive this report for the Corporate Record.
3. Recommend that Attachment 1 to Report AC2023-1187 remain confidential pursuant to Sections 20(1)(k) and (m) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2036 November 09.

#### **RECOMMENDATION OF THE AUDIT COMMITTEE, 2023 NOVEMBER 09:**

That Council:

1. Receive this report for the Corporate Record; and
2. Direct that the Closed Meeting discussions and Attachment 1 to Report AC2023-1187 be held confidential pursuant to Sections 20 (Disclosure harmful to law enforcement) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2036 November 09.

Excerpt from the Minutes of the Regular Meeting of the Audit Committee, 2023 November 09:

**Moved by** Public Member McGillivray

That with respect to Report AC2023-1187, the following be approved, **after amendment**:

That the Audit Committee:

1. Receive this report for the Corporate Record;
2. Recommend that Council receive this report for the Corporate Record; and
3. Recommend that **the Closed Meeting discussions and** Attachment 1 to Report AC2023-1187 be held confidential pursuant to Section 20 (Disclosure harmful to law

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enforcement) of the *Freedom of Information and Protection of Privacy Act*, to be reviewed by 2036 November 9.

For: Public Member Naicker, Councillor Spencer, Councillor Walcott, Councillor  
(7) Pootmans, Councillor Wyness, Public Member Kim, and Public Member  
McGillivray

**MOTION CARRIED**

### HIGHLIGHTS

- What does this mean to Calgarians? The City Auditor's Office provides independent and objective audit assurance services to add value to The City of Calgary and enhance public trust.
- Why does it matter? The City of Calgary has three active Waste Management Facilities where cash handling activities occur. The City Auditor's Office approved 2023 Audit Plan included a Waste Management Facility Cash Handling audit to assess the effectiveness of The City's cash handling controls in supporting complete and accurate collection and deposit of cash. Effective cash management controls are key to minimizing potential losses due to errors, fraud, omissions, or other irregularities.

### RISK

Recommendations in this audit report support Administration in their on-going mitigation activities related to the Financial Sustainability and Reputational Principal Corporate Risks.

### ATTACHMENTS

1. CONFIDENTIAL Waste Management Facility Cash Handling Audit AC2023-1187
2. Waste Management Facility Cash Handling Audit AC2023-1187

### DEPARTMENT CIRCULATION

Name	Title, Department or Business Unit	Approve/Consult/Inform
Liz Ormsby	City Auditor	Approve
David Duckworth	Chief Administrative Officer	Inform
Carla Male	Chief Financial Officer	Inform
Les Tochor	Director, Finance/City Treasurer	Inform
Aaron Brown	Deputy Director, Corporate Services, Finance	Inform
Stuart Dalgleish	Chief Operating Officer	Inform
Doug Morgan	General Manager, Operational Services	Inform

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Julie Radke	Director, Waste & Recycling Services	Inform
Jasna Hundal	Manager, Disposal and Process Services	Inform

Author: Liz Ormsby, City Auditor

City Clerks: C. Doi / J. Booth