

Summary of Changes

The following changes are proposed to

1) City Auditor's Office Charter (AC2013-0830)

2) Bylaw 30M2004 (consolidated)

City Auditor's Office Charter

	CHANGE	ALIGNS WITH REVISED IIA STANDARDS	ALIGNS WITH CURRENT PRACTICE	WORDING CLARIFICATION
1.	Introduction: Addition of the mission of the City Auditor's Office and renaming of section to "Mission".	✓	✓	
2.	Professionalism: Addition of adherence to the IIA's Core Principles for the Professional Practice of Internal Auditing.	✓		
3.	Organization: Addition of reference to Audit Committee's Bylaw 48M2012.		✓	
4.	Responsibility: Amendment of description of types of work completed by the City Auditor's Office.		✓	
5.	Responsibility: Clarification of scope of work completed by the City Auditor's Office.		✓	
6.	Internal Audit Plan: Change from shall/should to will, and clarification that items can be added to the Annual Audit Plan at the time of presentation.			✓
7.	Reporting and Monitoring: Addition of wording to state that audit reports include Administration's response to recommendations.	✓		
8.	Reporting and Monitoring: Clarification that information on recommendation follow up activity is included in quarterly reporting.		✓	
9.	Review: Addition of information regarding frequency and timing of review.			✓

Bylaw 30M2004

	CHANGE	ALIGNS WITH REVISED IIA STANDARDS	ALLIANCE WITH CURRENT PRACTICE	WORDING CLARIFICATION
	Reference to Audit Committee report changed (second "whereas" clause)			✓