

PROPOSED

AC2024-0182
ATTACHMENT 5

BYLAW NUMBER 31M2024

BEING A BYLAW OF THE CITY OF CALGARY TO AMEND BYLAW 30M2004, THE CITY AUDITOR BYLAW

WHEREAS Council has considered AC2024-0182 and deems it necessary to amend Bylaw 30M2004, the City Auditor Bylaw;

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

1. Bylaw 30M2004, the City Auditor Bylaw, as amended, is hereby further amended.
2. Section 5 is deleted and replaced with the following:
 - “5. The City Auditor is accountable to Council and reports to Council through Audit Committee. Supervision of the City Auditor is provided by the Chair of Audit Committee. The Chair of Audit Committee facilitates two-way communication of information on emerging risks, controls and governance between the City Auditor and Council members.”.
3. Section 7 is deleted and replaced with the following:
 - “7. (1) The City Auditor’s primary mandate is to audit any area of City operations reporting to the Chief Administrative Officer.
 - (2) The City Auditor may also conduct audits of any entity that receives any type of benefit from The City, whether financial, assets, or in-kind, if there is the legal authority to conduct an audit, and if there are no other providers of assurance.”.
4. In **SCHEDULE “A”**:
 - (a) section 1 is deleted and replaced with the following:
 - “1. **MANDATE**
 - The City Auditor will:
 - (a) assist Council, through the Audit Committee, in its oversight of the Chief Administrative Officer’s administration and accountability for stewardship over public funds and achievement of value for money in City operations; and
 - (b) provide independent and objective assurance, advisory and investigative services to add value to The City of Calgary and enhance public trust.

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For clarity, the City Auditor does not have a mandate to audit Council decisions.”.

- (b) subsection 2(a) is deleted and replaced with the following:
 - “(a) conduct all audit and advisory services through adherence to The Institute of Internal Auditors’ Global Internal Audit Standards;”;
- (c) in subsection 2(e), the “.” is deleted and replaced with “; and”;
- (d) the following is added after subsection 2(3) as subsection 2(f):
 - “(f) conform to relevant laws and regulations that are applicable to The City of Calgary.”
- (e) in subsection 3(b), the “.” is deleted and replaced with “; and”;
- (f) the following is added after subsection 3(b) as subsection 3(c):
 - “(c) deliver data analytics assurance projects, which will assess risk and controls through the use of data analytics to complement, support and extend activities in 3(a). Projects may include continuous auditing (ongoing assessment of risk, controls and policy compliance against rules and risk thresholds) along with other data driven exposures of specific risks. Data analytics priorities will be presented to Audit Committee on an annual basis.”.
- (g) in subsection 5(c), “Council Whistle-blower Policy CC026” is deleted and replaced with “the Whistle-blower Policy (Council Policy CP2022-06)”;
- and
- (h) in subsection 6(c):
 - (i) the period is deleted from the end of the sentence and replaced with “and;”
 - and
 - (ii) the following is added after subsection 6(c) as subsection 6(d):
 - “(d) be responsible for the development, implementation, and maintenance of a quality assurance program, and report on the results of the program to Audit Committee.”.

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12. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME ON _____

READ A SECOND TIME ON _____

READ A THIRD TIME ON _____

MAYOR

SIGNED ON _____

CITY CLERK

SIGNED ON _____