

**City Auditor's Report to
Audit Committee
2024 November 14**

**ISC: UNRESTRICTED
AC2024-1231**

City Auditor's Office 2025 Audit Plan and Data Analytics Priority Areas of Focus

PURPOSE

The purpose of this report is to communicate audit assurance activities to Audit Committee for approval through an annual audit plan as set out in Bylaw 30M2004 (as amended).

PREVIOUS COUNCIL DIRECTION

Bylaw 30M2004 (as amended) established the position of City Auditor and the powers, duties, and functions of the position. Schedule A of Bylaw 30M2004 (as amended) requires the City Auditor to utilize a risk-based approach to communicate audit assurance activities to Audit Committee for approval through an annual audit plan.

The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 33M2020.

RECOMMENDATIONS:

That the Audit Committee:

1. Approve the City Auditor's Office 2025 Audit Plan and Data Analytics Priority Areas of Focus; and
2. Receive this report for the Corporate Record; and
3. Recommend that Council receive this report for the Corporate Record.

RECOMMENDATION OF THE AUDIT COMMITTEE, 2024 NOVEMBER 14:

That Council receive this report for the Corporate Record.

HIGHLIGHTS

- What does it mean to Calgarians? The City Auditor's Office provides effective independent and objective assurance, advisory and investigative services to add value to The City of Calgary and enhance public trust.
- Why does it matter? The 2025 Audit Plan outlines the eleven audits the City Auditor's Office will deliver during 2025, and the 2025 Data Analytics Priority Areas of Focus outlines a further three projects that will extend and compliment this assurance. These plans have been developed to direct available audit resources to areas where an audit will provide the greatest value based on risk and level of recent assurance provided.

RISK

The activities of the City Auditor's Office support Administration in their on-going mitigation activities related to Principal Corporate Risks.

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ATTACHMENTS

1. City Auditor's Office 2025 Audit Plan
2. City Auditor's Office 2025 Data Analytics Priority Areas of Focus

DEPARTMENT CIRCULATION

Name	Title, Department or Business Unit	Approve/Consult/Inform
Liz Ormsby	City Auditor	Approve
David Duckworth	Chief Administrative Officer	Inform
Stuart Dalglish	Chief Operating Officer	Inform
Chris Arthurs	General Manager, People, Innovation and Culture	Inform
Katie Black	General Manager, Community Services	Inform
Carla Male	Chief Financial Officer	Inform
Doug Morgan	General Manager, Operational Services	Inform
Michael Thompson	General Manager, Infrastructure Services	Inform
Debra Hamilton	General Manager, Planning & Development Services	Inform
Jill Floen	City Solicitor	Inform

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City Clerks: A. de Grood / C. Doi