CITY AUDITOR'S OFFICE 2ND QUARTER 2015 REPORT

EXECUTIVE SUMMARY
This report presents the activities of the City Auditor's Office for the period of April 1, 2015 to June 30, 2015.

RECOMMENDATIONS:
1. That Audit Committee receive this report for information; and
2. That Audit Committee recommend that Council receive this report for information.

PREVIOUS COUNCIL DIRECTION / POLICY
Bylaw 30M2004 (as amended) established the position of City Auditor and the powers, duties and functions of the position. Under the City Auditor's Office Charter, the City Auditor presents quarterly reports to Audit Committee summarizing the status of deliverables against the annual audit plan. The City Auditor's Office 2015 Annual Audit Plan was approved on November 6, 2014.

The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 48M2012 (as amended).

BACKGROUND
To support Audit Committee's oversight of the City Auditor's Office, the City Auditor provides Quarterly Status Reports to Audit Committee.

The attachment presents the City Auditor's Quarterly Status Report for the period of April 1, 2015 to June 30, 2015. The report includes a progress report on the 2015 Audit Plan as well as an overview of activities carried out by the office.

INVESTIGATION: ALTERNATIVES AND ANALYSIS
N/A

Stakeholder Engagement, Research and Communication
N/A

Strategic Alignment
Audit reports assist Council in its oversight of the City Manager's administration and accountability for stewardship over public funds and achievement of value for money in City operations.

Social, Environmental, Economic (External)
N/A

Financial Capacity
Current and Future Operating Budget:
N/A

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Current and Future Capital Budget:
N/A

Risk Assessment
The activities of the City Auditor's Office serve to promote accountability, mitigate risk, and support an effective governance structure.

REASON FOR RECOMMENDATIONS:
Bylaw 48M2012 (as amended) states: "Audit Committee reviews the City Auditor's Office quarterly and annual status reports and forwards these to Council for information."

ATTACHMENT
AC2015-0559 City Auditor's Office 2nd Quarter 2015 Report