

CITY AUDITOR'S OFFICE 3RD QUARTER 2014 REPORT

EXECUTIVE SUMMARY

This report presents the activities of the City Auditor's Office for the period of July 1, 2014 to September 30, 2014.

RECOMMENDATIONS:

1. That Audit Committee receive this report for information.
2. That Audit Committee recommends that Council receive this report for information.

PREVIOUS COUNCIL DIRECTION / POLICY

On May 17, 2014, Council approved Bylaw 30M2004, which established the position of City Auditor and the powers, duties and functions of the position. Section 5 states that the City Auditor shall be subject to the supervision of and accountable to Council and report to Council through Audit Committee.

Audit Committee approved the 2014 Audit Plan on December 12, 2013.

BACKGROUND

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

The Attachment presents the City Auditor's Quarterly Status Report for the period of July 1, 2014 to September 30, 2014. The report includes a progress report of the 2014 Audit Plan as well as an overview of the activities carried out by the Office.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

None.

Stakeholder Engagement, Research and Communication

None.

Strategic Alignment

The City Auditor's Quarterly Status Report provides Audit Committee with information to support the oversight responsibility of the City Auditor's Office.

Social, Environmental, Economic (External)

This report has been reviewed for alignment with The City of Calgary's Triple Bottom Line (TBL) Policy Framework. No implications are identified.

Financial Capacity

Current and Future Operating Budget:

N/A

Current and Future Capital Budget:

N/A

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Risk Assessment

There are no significant risks associated with this report. The activities of the City Auditor's Office serve to mitigate risk and are part of an effective governance structure.

REASON FOR RECOMMENDATIONS:

Audit Committee's Bylaw states: "Audit Committee reviews and forwards to Council for information, the City Auditor's Office quarterly and annual status reports."

ATTACHMENTS:

AC2014-0805 City Auditor's Office 3rd Quarter 2014 Report July 1, 2014 – September 30, 2014