

CITY AUDITOR'S OFFICE BUDGET 2015 – 2018

EXECUTIVE SUMMARY

This report presents the City Auditor's Office proposed 2015-2018 operating budget for review and approval.

RECOMMENDATIONS

1. That Audit Committee recommends Council approve the City Auditor's Office 2015-2018 budget presented in the Attachment as part of the budget approval process.
2. That this report be referred to the 2014 November 24 Council Budget 2015-2018 meeting for consideration.

PREVIOUS COUNCIL DIRECTION / POLICY

Bylaw 30M2004 which established the position of City Auditor and the powers, duties and functions of the position requires that the City Auditor's budget be submitted through Audit Committee to Council for approval

BACKGROUND

The City Auditor's Office (CAO) is aligned with Priority 5 – A Well Run City. The CAO is independent of Administration and assists 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. This service is accomplished through the efficient delivery of risk-based audits and the management of a robust Whistle-Blower program.

In order to effectively deliver these services the following components are required:

- Salaries and training for professional staff
- Contract auditors to provide subject matter expertise
- Annual software licences for audit work paper tools, data mining software, and web-based whistle-blower intake system

INVESTIGATION: ALTERNATIVES AND ANALYSIS

The City Auditor's Office proposed 2015-2018 budgets were prepared in accordance with council's budget guideline.

The proposed budgets maintain existing resource levels and provides only for expected inflationary increases in each of the next four years.

Stakeholder Engagement, Research and Communication

No implications are identified.

Strategic Alignment

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

Social, Environmental, Economic (External)

No implications are identified.

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Financial Capacity

Current and Future Operating Budget:

Refers to budget for 2015-2018.

Current and Future Capital Budget:

No impact.

Risk Assessment

The activities of the City Auditor's Office serve to promote accountability mitigate risk and are part of an effective governance structure.

Any reductions to the budgeted resources for the Office will limit its ability to support Council in its oversight role.

REASON FOR RECOMMENDATIONS:

To support discussion and approval of the City Auditor's Office 2015-2018 budget.

ATTACHMENT

Business Unit 20015-2018 Operating Budget Summary.