

**City Auditor's Office Report to
Audit Committee
2019 April 23**

**ISC: UNRESTRICTED
AC2019-0469
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City Auditor's Office 1st Quarter 2019 Report

EXECUTIVE SUMMARY

This report presents a summary of the activity of the City Auditor's Office during the period January 1, 2019 to March 31, 2019.

RECOMMENDATIONS:

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

RECOMMENDATIONS OF THE AUDIT COMMITTEE, 2019 APRIL 23:

That Council receive Report AC2019-0469 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. The City Auditor is accountable to Council and subject to the oversight of Audit Committee under Bylaw 48M2012 (as amended). Schedule C of Bylaw 48M2012 (as amended) states that Audit Committee "reviews and forwards to Council for information, the City Auditor's Office quarterly and annual status reports".

Under the City Auditor's Office Charter (AC2016 0247 Attachment 2), the City Auditor presents quarterly reports to Audit Committee summarizing the status of deliverables against the approved Audit Plan. The City Auditor's Office 2019-2020 Audit Plan was approved on September 18, 2018.

BACKGROUND

Quarterly reports are intended to support Audit Committee's oversight of the City Auditor's Office. To support this oversight, our quarterly reports are divided into three sections:

- A summary of key information on Office activity during the past quarter;
- A narrative briefing Audit Committee on a key initiative/responsibility; and
- A summary of our current status against the approved Audit Plan.

During 1st Quarter 2019, the City Auditor's Office:

- Finalized four audits, completed the planning stage on three audits, completed the fieldwork on three audits, and initiated one further audit.
- Reviewed 29 recommendations and closed 21 recommendations (19 implemented as originally planned, 1 closed through alternative mitigation, and 1 closed where Administration accepted the residual risk). Eight recommendations required additional time and are in-progress.
- Received 26 new whistle-blower reports, and closed 7 investigations.
- Continued to provide input to Infrastructure Calgary, and the Corporate Project Management Framework Steering Committee on an advisory basis.

Early in first quarter of each year, the City Auditor's Office refines and finalizes the Key Performance Indicators (KPIs) that will be utilized to monitor performance and report to Audit

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Committee. Further information on this process is included in the narrative briefing in this quarterly report.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

N/A

Stakeholder Engagement, Research and Communication

N/A

Strategic Alignment

The City Auditor's Office quarterly reports provide Audit Committee and Council with information to support their oversight responsibility of the City Auditor's Office. The activities of the City Auditor's Office assist Council in its oversight of the City Manager's administration and accountability for stewardship over public funds and achievement on value for money in City operations.

Social, Environmental, Economic (External)

N/A

Financial Capacity

Current and Future Operating Budget:

N/A

Current and Future Capital Budget:

N/A

Risk Assessment

The activities of the City Auditor's Office, including the Whistle-blower Program, serve to promote accountability, mitigate risk, and support an effective governance structure.

REASON FOR RECOMMENDATIONS:

To comply with Bylaw 48M2012 (as amended) which states: Audit Committee reviews the City Auditor's Office quarterly and annual status reports and forwards these to Council for information.

ATTACHMENT

City Auditor's Office 1st Quarter 2019 Report - AC2019-0469 ATT