

## City Auditor's Office 2<sup>nd</sup> Quarter 2019 Report

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### EXECUTIVE SUMMARY

This report presents a summary of the activity of the City Auditor's Office during the period April 1, 2019 to June 30, 2019.

### 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. 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 to Audit Committee on a key initiative/responsibility; and
- A summary of our current status against the approved Audit Plan.

During 2<sup>nd</sup> Quarter 2019, the City Auditor's Office:

- Finalized three audits, completed the planning stage on one audit, and completed the fieldwork on three audits.
- Reviewed 26 recommendations and closed 18 recommendations (15 implemented as originally planned, and 3 closed where Administration accepted the residual risk). Eight recommendations required additional time and are in-progress.
- Received 30 new whistle-blower reports and closed 10 investigations.
- Provided advisory guidance to Supply Management, Infrastructure Calgary Steering Committee, and the Corporate Project Management Framework Committee.

### INVESTIGATION: ALTERNATIVES AND ANALYSIS

N/A

### Stakeholder Engagement, Research and Communication

N/A

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**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 2<sup>nd</sup> Quarter 2019 Report - AC2019-0900 ATT