

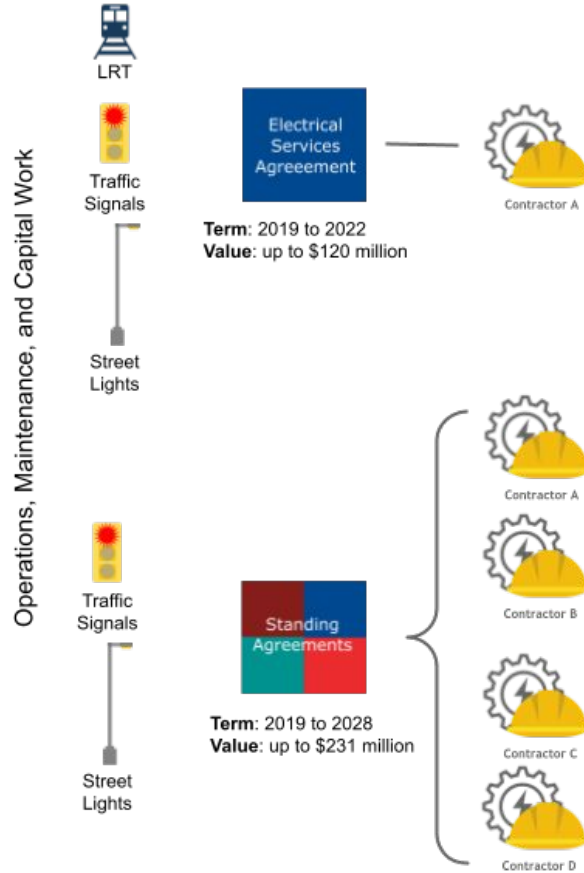
# Audit Committee Meeting December 2021

Hoa Quach, City Auditor  
Office of the City Auditor

December 3, 2021

# Electrical Services Contract Management

# Background



## Key Findings

- Unclear roles and responsibilities to manage to the contract
- Inconsistent support for invoices
- Lack of benchmarking to support monitoring of contractors
- Not fully exploring options to enforce terms and conditions of contract

### **Recommendations:**

- Clearly define roles and responsibilities
- Consistently obtain supporting documents for invoices
- Formally benchmark and monitor contractor performance
- Apply contract enforcement controls

# Reserve Funds

## Background

- Reserve funds represent a source of funding of accumulated surplus amounts that the City has restricted for specific requirements or made for emergent financial needs
- The City has 37 reserve funds that have a combined value of \$889 million

## Key Findings

- Components of an effective governance framework exists
- Operating areas regularly assessed sufficiency of funds
- Although governing documents exist, some fund documents do not describe allowable and non-allowable uses of funds

### **Recommendation:**

- Update governing documents

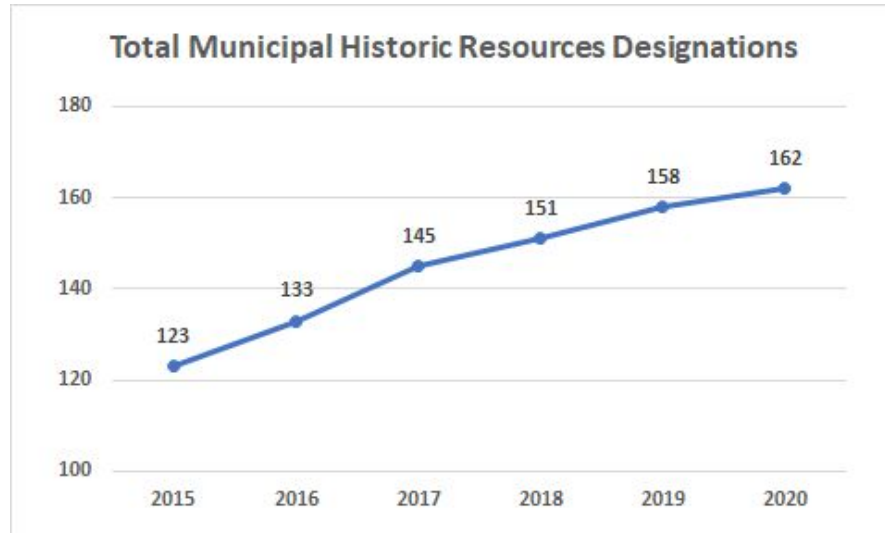
# Historical Resource Management Program

Edmonton



# Background

	Designated	Inventory
Privately Owned	142	899
City Owned	23	40



## Key Findings

- Effective governance, regularly assessed program financial health, good designation and granting practices
- Guidance documents exists, but are not regularly updated
- Inventory of resources is not accurate and complete
- Does not assess the resource conditions after grant disbursement

### **Recommendations:**

- Update guiding documents
- Review and update inventory
- Implement an approach to assess the historical resources

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# Office of the City Auditor Strategic Plan (2022-2025)

## OCA Mission

Enhancing Edmontonians' trust through independent, value-add internal audit and advisory services

### Guiding Principles:

- Integrity
- Accountability
- Unbiased
- Collaborative
- Continuous Improvement

## OCA Strategic Directions

Quality Audit, Advisory & Investigative Services	Advanced Analytics & Innovation
Promoting OCA Value	Collaborative Relationships
Organizational Effectiveness	
Empowering People	

# Audit Work Plan

# Value for Money Audits

<b>New 2022 Audits</b>	<b>Audits in Progress</b>
<ol style="list-style-type: none"><li>1. Cybersecurity Program</li><li>2. Homeless Strategy and Implementation</li><li>3. Valley Line LRT Public- Private Partnership and Delivery</li><li>4. Capital Asset Management</li><li>5. Building Permits and Inspections</li><li>6. COVID Response -Lessons Learned</li><li>7. Hybrid Workplace and Supports</li></ol>	<ol style="list-style-type: none"><li>1. Performance Measurement Framework</li><li>2. Project Management of Transportation Infrastructure</li><li>3. Enforcement Audit</li><li>4. Community Granting</li></ol>

# Operating Budget





## 2022 Proposed OCA Budget

	2022 Original Budget	2022 Proposed Budget	2022 Difference
<b>Personnel</b>			
Personnel - Wages	2,082	2,182	100
Personnel - Benefits	388	408	20
<b>Administrative Expenses</b>			
Consulting & Professional Services	50	200	150
Interdepartmental - Internal Settle/Overheads	54	13	(40)
Material & Equipment - Equipment	59	59	0
Travel & Training	34	34	0
General Costs (include utilities, recognition)	31	31	0
<b>Office of the City Auditor Total</b>	<b>2,698</b>	<b>2,927</b>	<b>230</b>

## Analysis

- Last budget increase was in 2016
- Budget request is mostly offset by \$216K lease savings
- Proposed budget \$2.9 million is:
  - 0.094% of the City of Edmonton's total budget
  - lower than the industry average of 0.100%

Questions?