

# OFFICE OF THE CITY AUDITOR



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The Office of the City Auditor (OCA) reports directly to City Council through the Audit Committee. In accordance with Bylaw 12424, City Auditor Bylaw, the City Auditor is responsible for auditing City programs and City agencies. The OCA provides independent and objective audit and consulting services to improve the City's programs by applying a systematic, disciplined approach to evaluate and improve the City's risk management, control and governance processes. It also administers the City of Edmonton's Fraud and Misconduct Hotline and coordinates fraud investigation activities. The OCA's strategic plan highlights the following strategic focuses:

1. Delivering high quality audit and consulting services
2. Leveraging analytics to enhance efficiency and effectiveness
3. Promoting the Office and the value it brings to City Council, Administration and Edmontonians
4. Enhancing internal systems and processes
5. Supporting and empowering the OCA team

The OCA submits an Annual Work Plan to the Audit Committee for approval. The approved Annual Work Plan identifies the number of audits to be completed in the upcoming year. The OCA identifies City activities for review by utilizing a risk-based evaluation methodology, focusing its efforts in the areas deemed most significant to the City in achieving its objectives. The OCA's activities result in an audit report with recommendations and Administration action plans. These reports are distributed to each member of Council, published on the City of Edmonton's website and discussed at Audit Committee meetings.



## Department - Office of the City Auditor

### 2023-2026 Budget - Department Summary by Branch

(\$000)	2021 Actuals	2022 Adjusted Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Revenue and Transfers</b>						
<b>Total Revenue and Transfers</b>	-	-	-	-	-	-
<b>Net Expenditure and Transfers</b>						
Office of the City Auditor	2,603	2,855	2,995	3,027	3,046	3,058
<b>Total Net Expenditure and Transfers</b>	<b>\$2,603</b>	<b>\$2,855</b>	<b>2,995</b>	<b>\$3,027</b>	<b>\$3,046</b>	<b>\$3,058</b>
<b>Total Net Operating Requirement</b>	<b>\$2,603</b>	<b>\$2,855</b>	<b>\$2,995</b>	<b>\$3,027</b>	<b>\$3,046</b>	<b>\$3,058</b>
<b>Full-time Equivalents</b>	16.0	17.0	17.0	17.0	17.0	17.0

## Department - Office of the City Auditor

### 2023-2026 Budget - Department Summary by Account Category

(\$000)	2021 Actuals	2022 Adjusted Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Revenue and Transfers</b>						
User Fees, Fines, Permits, etc.	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-
<b>Total Revenue and Transfers</b>	-	-	-	-	-	-
<b>Net Expenditure and Transfers</b>						
Personnel	2,497	2,566	2,647	2,679	2,698	2,710
Materials, Goods, and Supplies	28	59	67	67	67	67
External Services	38	157	197	197	197	197
Fleet Services	-	-	-	-	-	-
Intra-municipal Charges	10	8	19	19	19	19
Utilities and Other Charges	30	65	65	65	65	65
Transfer to Reserves	-	-	-	-	-	-
Subtotal	2,603	2,855	2,995	3,027	3,046	3,058
Intra-municipal Recoveries	-	-	-	-	-	-
<b>Total Net Expenditure and Transfers</b>	<b>\$2,603</b>	<b>\$2,855</b>	<b>\$2,995</b>	<b>\$3,027</b>	<b>\$3,046</b>	<b>\$3,058</b>
<b>Total Net Operating Requirement</b>	<b>\$2,603</b>	<b>\$2,855</b>	<b>\$2,995</b>	<b>\$3,027</b>	<b>\$3,046</b>	<b>\$3,058</b>
<b>Full-time Equivalents</b>	16.0	17.0	17.0	17.0	17.0	17.0

## Branch - Office of the City Auditor

### Summary of Budget Changes - Net Requirement

(\$000)	2023 Net	2024 Net	2025 Net	2026 Net
<b>Previous Year's Budget</b>	<b>2,855</b>	<b>2,995</b>	<b>3,027</b>	<b>3,046</b>
Previously Approved Adjustments	-	-	-	-
Administrative Adjustments	40	-	-	-
<b>Revised Base Budget</b>	<b>2,895</b>	<b>2,995</b>	<b>3,027</b>	<b>3,046</b>
<b>Existing Services (Incremental to Base)</b>				
Economic Adjustments	100	32	19	12
Change to Service Level	-	-	-	-
Revenue Changes	-	-	-	-
Continuous Improvement	-	-	-	-
<b>Total Impact on Existing Services</b>	<b>100</b>	<b>32</b>	<b>19</b>	<b>12</b>
<b>Total Proposed Budget</b>	<b>\$2,995</b>	<b>\$3,027</b>	<b>\$3,046</b>	<b>\$3,058</b>
<b>Incremental Change in Full-time Equivalents</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Branch - Office of the City Auditor

### Detail of Budget Changes - Net Requirement

#### Previous Year's Budget

Administrative Adjustment is related to the 2021 Service Package for Resourcing to Support Execution of the OCA Strategic Plan (2022-2025).

#### Existing Services (Incremental to Base) (\$000)

2023 Economic Adjustments of \$100 are mainly attributable to the following:

- Personnel cost increases due to wage progression: \$81
- Net increase in intra-municipal charges primarily due to adjusted estimates for service volume: \$11
- Software Maintenance cost increases: \$8

2024-2026 Economic Adjustments of \$32, \$19, and \$12 are attributable to wage progression.

#### Growth/New Services (Incremental to Base)

There are no service packages that have been funded for growth or new services.

#### Incremental Change in Full-time Equivalents

There are no changes in FTEs.