

OFFICE OF THE CITY AUDITOR 2023 ANNUAL REPORT

RECOMMENDATION

That the March 22, 2024, Office of the City Auditor report OCA02375, be received for information.

Report Purpose

Information only.

Executive Summary

This report summarizes the activities of the Office of the City Auditor for the calendar year 2023.

REPORT

The Office of the City Auditor (OCA) is an essential element of public accountability and transparency for the City of Edmonton. This report highlights operating results and activities in relation to the OCA six strategic directions during 2023. The strategic directions are as follows:

1. Quality Audit, Advisory and Investigative Services
 - Presented 10 performance audit reports to Audit Committee.
 - Closed 12 audit recommendations.
 - Received 65 hotline reports of alleged fraud or misconduct.
 - The OCA or Administration completed 39 investigations - 3 were substantiated and an additional 17 were not substantiated, but identified control weaknesses. The remaining 19 were not substantiated and did not find control weaknesses.
2. Promoting OCA Value
 - Achieved target and obtained 85 percent overall auditee satisfaction.
3. Collaborative Relationships
 - Provided local and national leadership in the internal auditing profession.
4. Advanced Analytics and Innovation
 - Developed and tested two interactive dashboards - one for recommendation follow-up and one for the fraud and misconduct hotline activity.

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- Exceeded target and incorporated advanced analytics into 64 percent of OCA audits.
5. Organizational Effectiveness
 - Exceeded target and utilized 80 percent of available audit staff time on projects.
 - Actual expenditures of \$2.5 million were 16 percent below the OCA budget.
 6. Empowering Employees
 - Met target of five percent of staff time spent on training and development.
 - Exceeded target with a score of 86 out of 100 for employee engagement.

POLICY

Bylaw 16097, Audit Committee Bylaw, Section 14 (f) states that, "Committee will review all reports from the City Auditor dealing with annual reports on the Office of the City Auditor's compliance with professional standards."

ATTACHMENT

1. Office of the City Auditor 2023 Annual Report