

COUNCIL REPORT – OFFICE OF THE CITY AUDITOR

Edmonton

OFFICE OF THE CITY AUDITOR REVISED 2025 ANNUAL WORK PLAN

RECOMMENDATION

That Audit Committee recommend to City Council:

That the Office of the City Auditor Revised 2025 Annual Work Plan, as set out in Attachments 1 and 2 of the June 24, 2025, Office of the City Auditor report OCA03103, be approved.

Report Purpose

Audit Committee decision required.

Executive Summary

This report provides a status update on the work completed and in progress in 2025 and presents the changes set out in the Office of the City Auditor Revised 2025 Annual Work Plan.

REPORT

2025 Status Update (as at June 5, 2025):

Audits Completed in 2025	Annual Plan Year	Actual Audit Committee Date
Affordable Housing Funding Decisions	2024	April 29, 2025
Tax Assessment and Collection System (TACS) Governance	2024	April 29, 2025
Procurement System (Ariba) - User Experience	2024	June 24, 2025
Employee Business Expenses - Data Analytics Audit	2025	June 24, 2025

Audits In Progress	Annual Plan Year	Projected Audit Committee Date
Enterprise Risk Management Maturity Assessment	2025	September 3, 2025
IT Governance - Business Technology Investments	2025	September 3, 2025
Disability Management Program	2025	November 24, 2025

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Neighbourhood Renewal Program

2025

November 24, 2025

Audits Not Yet Started	Annual Plan Year	Projected Audit Committee Date
Software Licensing - Data Analytic Audit	2025	November 24, 2025
Council and Council Committee Report Validation	2025	1st Quarter 2026
Accounts Receivable Function	2025	1st Quarter 2026
Capital Project	2025	2nd Quarter 2026
Business Continuity Program	2025	2nd Quarter 2026
Municipal Fleet Maintenance	2025	3rd Quarter 2026

Fraud and Misconduct Hotline Tips and Investigations		
Tips received in 2024	82	
Tips received in 2025 (to June 9, 2025)	77	
Number of investigations the OCA has in progress in 2025 (to June 9, 2025)	24	
Investigations completed by OCA in 2025 (to June 9, 2025)	26	

Revised 2025 Office of the City Auditor Annual Work Plan:

At the November 29, 2024, Audit Committee meeting, Committee approved the Office of the City Auditor's original 2025 Annual Work Plan. Staffing changes and the increase in investigation has reduced our capacity to complete all the audits included in this Plan.

To determine which audits to remove we looked at our schedule, we had discussions with senior management, and we reevaluated the risks each of the audits would address.

We are proposing the removal of the following audits from the original Office of the City Auditor 2025 Annual Work Plan:

- Standing Agreements
- Parking

We will evaluate these audits for inclusion in our 2026 Annual Work Plan, as part of our risk-based planning process.

POLICY

Bylaw 16097 - Audit Committee Bylaw, Section 9 states that the "The Committee will recommend to Council approval of the City Auditor's annual work plan and any changes to the work plan requested by the City Auditor."

ATTACHMENTS

1. Office of the City Auditor 2025 Annual Work Plan- REDLINE

OFFICE OF THE CITY AUDITOR REVISED 2025 ANNUAL WORK PLAN

2. Office of the City Auditor REVISED 2025 Annual Work Plan