



KPMG 2025 AUDIT PLANNING REPORT

RECOMMENDATION

That the KPMG Audit Plan for the year ending December 31, 2025, as set out in the Attachment 1 of the December 10, 2025, KPMG report EXT03235, be approved.

Report Purpose

Committee decision required.

Executive Summary

- KPMG LLP, the City of Edmonton's external auditor, has provided their 2025 Audit Planning Report.
- Review and approval of the audit plan is within the mandate of the Audit Committee and will allow the necessary work to proceed.

REPORT

Section 17 of Bylaw 16097 - Audit Committee Bylaw states:

The Committee has the power to approve the External Auditor's annual work plan and the External Auditor's request for changes to the annual work plan, and the work plan will include the following items:

- a) the objective and scope of external audit work;
- b) materiality limits;
- c) areas of audit risk;
- d) audit reports required;
- e) timelines for the work plan; and
- f) the identity and credentials of senior staff performing external audit work.

Review and approval of the audit plan is within the mandate of the Audit Committee and will allow the necessary work to proceed.

ATTACHMENT

1. KPMG - City of Edmonton Audit Planning Report for the year ended December 31, 2025