Minutes – Executive Policy Committee – July 5, 2023

AUDIT COMMITTEE

Item No. 2 Audit Department Peer Review

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

The Executive Policy Committee, in its capacity as the Audit Committee, concurred in the recommendation of the Winnipeg Public Service and recommended to Council:

1. That the Audit Committee receive the Peer Review Report and the Acting City Auditor Response as information.

DECISION MAKING HISTORY:

Moved by Councillor Browaty,

That Rule 10(3) of The Procedure By-law No. 50/2007 be suspended in order that the following item, which was received less than four business days preceding the committee meeting, be considered by Committee.

Carried

Moved by Councillor Browaty,

That the recommendation of the Winnipeg Public Service be concurred in and forwarded to Council.

Carried

ADMINISTRATIVE REPORT

Title: Audit Department Peer Review

Critical Path: Audit Committee - Council

AUTHORIZATION

Author	Department Head	CFO	CAO
J. Egert	J. Egert Acting City Auditor		

EXECUTIVE SUMMARY

The Audit Department performs its work in accordance with *Government Auditing Standards*. These standards provide professional guidance for government-related audits. *Government Auditing Standards* require an independent external peer review of our operations to be conducted and published every three years. We believe that this requirement provides transparent accountability for the quality of our work to Council and to the public.

A peer review of the Audit Department was completed for the period of October 1, 2019 to September 30, 2022. We have received a rating of pass from the peer review team. It is the opinion of the Association of Local Government Auditors (ALGA) that the Audit Department's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audit engagements for the period reviewed. The peer review team's report including the Acting City Auditor response is attached.

RECOMMENDATIONS

1. That the Audit Committee receive the Peer Review Report and the Acting City Auditor Response as information.

REASON FOR THE REPORT

The report is being submitted in accordance with the City Organization By-law 7100/97 section 19(d) (iv) that the Audit Committee will "Receive and review audit reports, and table such reports with its recommendations at a regular meeting of Executive Policy Committee."

IMPLICATIONS OF THE RECOMMENDATIONS

There are no implications arising from receiving this report as information.

HISTORY/DISCUSSION

The objective of a peer review is to determine whether an audit organization's quality control system is suitably designed and is in place and operating effectively. A peer review also provides assurance that an audit organization is following its established policies and procedures and applicable auditing standards.

A Peer Review of the Audit Department was endorsed by the Audit Committee in the Audit Plan - 2022-2023 – 2023 Update (Amended). Standard 5.84 of *Government Auditing Standards* state that a peer review is to be conducted in three (3) year intervals.

The peer review team made one recommendation to further enhance our department's demonstrated adherence to *Government Auditing Standards in the Peer Review report attached*. The Acting City Auditor has addressed the recommendation in the Peer Review report attached and has committed to implementing solutions.

FINANCIAL IMPACT

Financial Impact Statement Date: June 13, 2023

Project Name:

Audit Department Peer Review

COMMENTS:

There are no financial implications from recommendation in this report.

Lioubov Gavrilova-Crozier, June 13, 2023
Lioubov Gavrilova-Crozier, CPA, CA
Manager of Finance & Administration
Campus Departments

CONSULTATION

This Report has been prepared in consultation with:

N/A

OURWINNIPEG POLICY ALIGNMENT

Leadership and Good Governance

1. Establish and implement priority actions through evidence-informed decision-making processes.

2. Promote trust and government responsiveness through meaningful, inclusive and informed community engagement.

3. Achieve community-responsive service delivery through an aligned, integrated, collaborative and results-oriented organizational culture.

WINNIPEG CLIMATE ACTION PLAN ALIGNMENT

The City of Winnipeg Audit Department provides assurance on the efficiency, effectiveness and economy of City programs and activities, thus enabling an organizational operating environment that promotes support of the vision and targets of the Winnipeg Climate Action Plan.

WINNIPEG POVERTY REDUCTION STRATEGY ALIGNMENT

N/A

SUBMITTED BY

Department: Audit
Division: Audit
Prepared by: J. Egert, Acting City Auditor
Date: June 13, 2023
File No: n/a

Attachments:



Peer Review Report.pdf