AUDIT COMMITTEE

Item No. 2 Audit Department Peer Review

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

The Executive Policy 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 City Auditor Response as information.

DECISION MAKING HISTORY:

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 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, 2022, to September 30, 2025, and we have received a rating of pass from the peer review team. The peer review team's report along with the City Auditor response is attached. It is the opinion of the Association of Local Government Auditors 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 engagements during the period reviewed.

RECOMMENDATIONS

1. That the Audit Committee receive the Peer Review Report and the 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 adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements.

A Peer Review of the Audit Department was endorsed by the Audit Committee in the Audit Plan 2026 – 2027. Approved by Council December 2025. Standard 5.84 of *Government Auditing Standards* (2018) states that a peer review is to be conducted in three (3) year intervals.

The peer review team also made one (1) recommendation to further enhance our department's demonstrated adherence to *Government Auditing Standards*. The City Auditor has addressed the recommendation in the attached response letter and has committed to implementing solutions.

FINANCIAL IMPACT

Financial Impact Statement **Date:** June 4, 2026

Project Name:

Audit Department Peer Review

Comments:

There are no financial implications associated with receiving this report as information.

Randy Bernard

Randy Bernard, CPA
Manager of Finance & Administration (Campus)
Corporate Finance Department

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, City Auditor
Date: June 2026
File No: n/a

Attachments: