

Benchmarking of Auditor General Functions

Attachment 1

Questions	Toronto	Ottawa	Greater Sudbury	Markham
Where does AG function report administratively?	Council through Audit Committee	Council through Audit Committee	CAO	Commissioner Corp Services
Where does AG function report functionally?	Council through Audit Committee	Council through Audit Committee	Council through Audit Committee	Council through General Committee
Are there formal terms of reference for Audit Committee?	Yes	Yes	Yes, but only very basic terms of reference	No Audit Committee
Are any external members appointed to Audit Committee?	No	No	An external member may be appointed in Q4 2016 to respond to the recommendation of James Key.	No Audit Committee
What training is provided to Council in Governance, Risk Management and Controls?	Briefings provided by staff not AG	New councilors briefed by AG on role of Audit.	Initial training in Governance was provided in orientation sessions to Council	No formal training other than familiarization of role of AG
What training is provided to Audit Committee in Governance, Risk Management and Control (GRC) Processes?	No training but Roles and Responsibilities Of AC clarified in formal report	Nothing specific	Training in GRC processes will be provided to Audit Committee members in 2016 and 2017	No Audit Committee
Does AG function have a formal mandate or charter outlining his/her responsibilities and powers?	Yes within the Municipal Code which contains City By-laws	Yes, within By-laws no. 2013-375 and 2015-11	Yes, within By-law 2015-217	Audit Charter drafted but not approved yet
Is an annual report from AG required?	Yes	Yes	Yes	No
Is an annual audit plan required?	Yes	Yes	Yes	Yes
Is an annual risk assessment required?	No, but a formal risk assessment is completed every 5 years	No but it is prepared to support the annual audit plan	No, but it is prepared to support the annual audit plan	No, but it's part of 4-year audit plan
Does the City have an Enterprise Risk Management Process?	No	Yes	No, but plans are being developed to implement ERM in 2017	No
Are the AG's reports on the City's website?	Yes	Yes	Yes	Yes
Does your office have formal protocols for				
a) Advance notice to audit entity about start date of audit?	A project start letter is sent to management prior to start	Letter sent to auditee prior to start of audit and a kick-off meeting is held	Notice to be provided one month in advance of audit	No formal protocols exist
b) Time for providing responses to draft audit report	At least 2 weeks allowed to provide comments and a preliminary response	A 4-week turn-around exists for the draft report to vet audit findings	Comments on draft report findings would be due two week after issue	No formal protocols exist
c) Time for providing responses to final audit report	At least 1 week is allowed for final response	A 4-week turn-around exists for the final report to obtain management responses	Management response would be due two weeks after issue of final report	No formal protocols exist
What performance measures are reported annually to Audit Committee or Council for AG function?	Actual dollar savings; potential savings; at risk dollars; the impact on activities with unidentifiable dollars	No formal performance measures exist	a) Percentage of audit plan completed b) Feedback from Annual Survey of Audit Committee Members c) Feedback from	No formal performance measures exist

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			<p>Annual Survey of Senior Management</p> <p>d) Quantity of cost savings, productivity improvements or revenue generation opportunities identified in audits</p> <p>e) Quantity and quality of improvements recommended to internal control, risk management and governance processes</p> <p>f) Responsiveness to requests from Council and Audit Committee</p> <p>g) Adequacy of management of budget and staff within AG's Office</p> <p>h) Adequacy of maintenance of Wrongdoing Hotline</p>	
<p>What is the budget for your office relative to the operating budget of the City for 2016?</p>	<p>Audit Budget: \$4.97 M</p> <p>Optg Budget: \$10.06 B</p> <p>Percent: 0.0494</p>	<p>Audit Budget: \$1.79 M</p> <p>Optg Budget: \$3.26 B</p> <p>Percent: 0.0549</p>	<p>Audit Budget: \$353 K</p> <p>Optg Budget: \$518 M</p> <p>Percent: 0.068</p>	<p>Audit Budget: \$150 K</p> <p>Optg Budget: \$186 M</p> <p>Percent: 0.081</p>