

OFFICE OF
THE CITY AUDITOR

STRATEGIC PLAN 2026-2029

JANUARY 19, 2026

**PURPOSE, MANDATE,
AND ROLE**

Bylaw 21111, City Auditor Bylaw defines our purpose, mandate, and role.

Purpose

Our purpose is to strengthen the City of Edmonton's ability to create, protect, and sustain value by providing Council and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

We enhance the City's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

We are most effective when:

- Internal auditing is performed by competent professionals in conformance with The Institute of Internal Auditor's Global Internal Audit Standards, which are set in the public interest.
- We are independently positioned with direct accountability to Council.
- We are free from undue influence and committed to making objective assessments.

Mandate**Authority**

Council grants us the authority to provide all internal auditing activities for all programs and activities carried out by the City, under the authority of the City Manager. We have unrestricted access to all functions, data, records, information, physical property, and personnel needed to carry out our internal audit responsibilities.

Independence, Organizational Position, and Reporting Relationships

We are accountable to Council and report to them through the

Audit Committee. We confirm our organizational independence annually and disclose any interference we encounter related to the scope, performance, or communication of internal audit work and results.

Role

Ethics and Professionalism

We conform with the Institute of Internal Auditors' Global Internal Audit Standards including the principles of Ethics and Professionalism, which are: integrity, objectivity, competency, due professional care, and confidentiality.

Objectivity

We remain free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If we determine that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Managing the Office of the City Auditor

We lead a risk-based, high-performing audit function by setting direction, developing capacity, and overseeing the execution of quality audit work.

Communication with Audit Committee

We keep Audit Committee informed of audit plans, progress, results, and the Office's performance, supporting effective oversight and transparency.

Quality Assurance and Improvement Program

We maintain a robust quality assurance program, including periodic internal and external assessments, to ensure continuous improvement and conformance with the Global Internal Audit Standards.

MISSION

Enhancing Edmontonians' trust through independent, value-added internal audit services.

GUIDING PRINCIPLES

We are guided by:

Integrity: We are ethical, truthful, and transparent.

Accountability: We honour our commitments and take responsibility for our actions.

Objectivity: We are independent and unbiased.

Collaboration: We respectfully listen and work towards common goals.

Continuous improvement: We embrace learning and innovation.

ALIGNMENT TO THE CITY OF EDMONTON STRATEGIC GOALS

We support the City in achieving:

- The ConnectEdmonton (Edmonton's Strategic Plan 2019-2028) strategic goals.
- The City Plan.
- The corporate business plan objectives.

SERVICES

We provide internal auditing activities for all programs and activities carried out by the City under the authority of the City Manager including:

- Independent, objective assurance and advisory services designed to add value and improve the City of Edmonton's services and programs.
- Assisting the City to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
- Fraud investigation activities and the operation of the City's Fraud and Misconduct Hotline.

KEY PARTIES

We will work with various parties to implement this plan. They include:

- City Council and Audit Committee.
- The City Manager and Administration - they hold multiple roles that include:
 - Auditee: The entity that we are auditing.
 - Client: The entity who seeks advisory services.
 - Partner: Administratively supports the Office of the City Auditor.
- Edmontonians and Edmonton businesses.

STRATEGIC DIRECTIONS

We will pursue four strategic directions to execute our mandate. These directions are illustrated in the diagram below.

Office of the City Auditor (OCA) Strategic Directions



**Strategic Direction #1:
Quality Audit, Advisory,
and Investigative Services****Strategies:**

- 1.a. Continuously evolve audit, advisory, and investigative services methodologies.
 - 1.b. Conduct audits that exclusively use data analytics.
 - 1.c. Prepare reports that clearly communicate findings and their impacts, to enhance transparency.
 - 1.d. Support the City's fraud risk management program.
 - 1.e. Implement recommendations from our external quality assessment and conform to the Institute of Internal Auditors Global Internal Audit Standards.
-

We will measure and assess our progress towards this strategic direction using the following performance measures:

- The percent of audits in the Annual Plan substantially completed by December 31 of the annual plan year:
Annual Target - 75%
- Percent of recommendations implemented by due date: Annual Target - 75%
- Number of audits that exclusively use data analytics:
Annual Target - 2 audits

**Strategic Direction #2:
Promote OCA Value****Strategies:**

- 2.a. Build and maintain collaborative, trusting relationships with City Council, Administration, and external parties.
 - 2.b. Engage auditees and clients to provide honest, constructive feedback.
 - 2.c. Build public awareness of how the OCA contributes to transparency and accountability.
-

We will measure and assess our progress towards this strategic direction using the following performance measures:

- Percent of recommendations made by the OCA in the year that are accepted by Administration: Annual Target - 90%
- Average response from auditees to the question “The recommendations and/or results of the audit addressed risks identified and added value to the City”: Annual Target - 80%

**Strategic Direction #3:
Organizational
Effectiveness**

Strategies:

3.a. Implement OCA strategic and operational plans.

3.b. Use artificial intelligence and other emerging technologies to enhance OCA services.

3.c. Supplement OCA resources through the use of subject matter experts and external service providers.

We will measure and assess our progress towards this strategic direction using the following performance measures:

- Percent of audit staff time spent on projects: Annual Target - 75%
- Number of manual processes in the OCA that are fully or semi-automated each year: Annual Target - 1 process

**Strategic Direction #4:
Fostering a High
Performance Culture**

Strategies:

4.a. Foster a positive, inclusive workplace culture through open communication, constructive feedback, and team building activities.

4.b. Create opportunities for OCA team members to grow and develop both technical and non-technical skills.

We will measure and assess our progress towards this strategic direction using the following performance measures:

- Percentage of available staff time allocated to training and development: Annual Target - 5%
- Employee retention rate: Annual Target - 88%