



# AUDITOR GENERAL

Halifax Regional Municipality



2018-19 Annual Report  
and  
2019-20 Audit Priorities

INTEGRITY | OBJECTIVITY | COLLABORATION | EXCELLENCE

## About Our Office

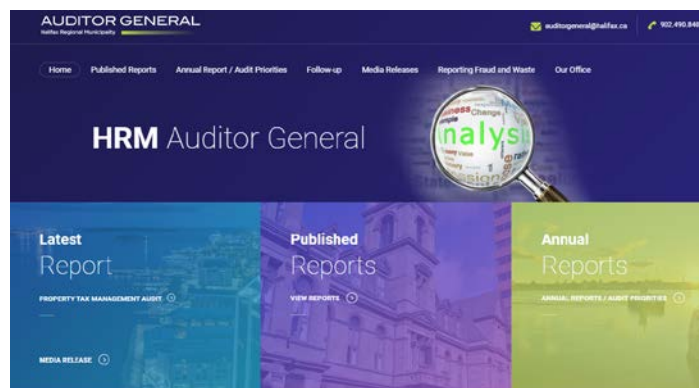
- Halifax Regional Municipality Charter establishes Auditor General's role
- Auditor General is appointed by Regional Council
- Audit programs and accounts of municipality and municipal bodies
- Assist Halifax Regional Council in holding itself and administration accountable for the use of public funds
- 2019-20 budget: \$1.1 million, includes funding for ten full-time-equivalent staff
- Establish annual audit priorities based on our assessment of risks in various program areas
- Current Auditor General, Evangeline Colman-Sadd, began seven-year-term in October 2016

## What's New

Audit Reports Released	Audits In Progress	Peer Review Completed
<ul style="list-style-type: none"><li>◆ Procurement</li><li>◆ Police IT Update</li><li>◆ Management of Development Approvals</li><li>◆ Halifax Transit Bus Maintenance</li><li>◆ Property Tax Management</li></ul>	<ul style="list-style-type: none"><li>◆ Purchasing Card Program</li><li>◆ Payroll Management</li><li>◆ Long Term Maintenance – Sidewalks and Roads</li></ul>	<ul style="list-style-type: none"><li>◆ Confirmed work met CPA Canada's assurance standards</li></ul>

## Implemented New Website

<https://hrmauditorgeneral.ca>



## Our Values

### Integrity

We value honesty and accountability, holding ourselves to high professional and ethical standards.

### Objectivity

We are independent from management of the entities we audit and impartial in our assessments.

### Collaboration

We work together to focus on the significant issues and make practical recommendations for improvement.

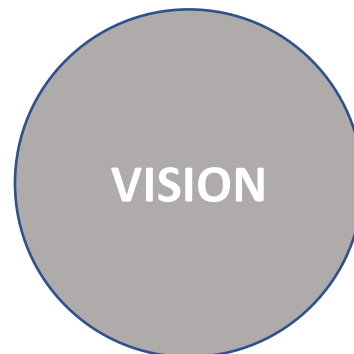
### Excellence

We develop our knowledge and work to improve our processes.



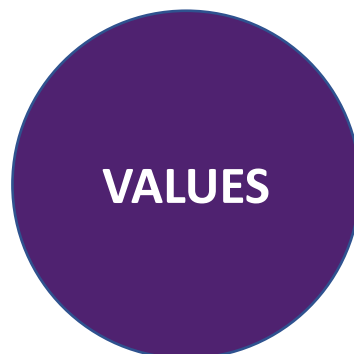
### Our Mission

To deliver independent audits that strengthen accountability and encourage improved efficiency and effectiveness of programs



### Our Vision

A relevant, valued, independent audit office, known for professional excellence



## Strategic Goals 2018 – 2020

Continue to increase our relevance	
	Progress to Date
<p>Action taken as a result of our work</p> <ul style="list-style-type: none"> <li>Review and continuously improve our processes, including how we write recommendations</li> <li>Engage Audit and Finance Standing Committee in how it can help increase the number of recommendations implemented</li> <li>Follow up 18 months after an audit has been completed and report results of follow-up annually</li> </ul>	<p>Ongoing, discuss recommendations with management to help ensure they can be implemented</p> <p>Upcoming training session with Canadian Audit and Accountability Foundation</p> <p>To begin in 2019</p>
<p>Improve understanding of our work</p> <ul style="list-style-type: none"> <li>Create audit information booklet</li> <li>Engage management</li> <li>Engage Regional Council</li> </ul>	<p>Draft completed, to be released in first quarter of 2019-20</p> <p>Met with management on long-term audit planning</p> <p>Met with Councillors on long-term audit planning</p> <p>Invited Councillors to Canadian Audit and Accountability Foundation training session</p>
<p>Enhance readability of our audit reports</p> <ul style="list-style-type: none"> <li>Where possible, present information with infographics and charts, instead of long narratives</li> <li>Develop ability to drill into detailed information from summary pages on reports</li> </ul>	<p>Ongoing, introduced to some extent</p> <p>To be implemented quarter one 2019-20</p>

## Strategic Goals 2018 – 2020 (Continued)

### Consider opportunities for audit efficiencies

	Progress to Date
Expand our use of data analytics <ul style="list-style-type: none"> <li>• IDEA</li> <li>• Continuous auditing</li> </ul>	Ongoing, used in four audits  Not started
Use TeamMate to assist with follow-up work	Not started, to be used for 2019 follow-up work

### Performance Information

Performance Measures	Target	2018-19
% staff hours on audit versus non-audit activities	85%	87%
% recommendations accepted and plan to implement	100%	100%
% recommendations implemented after 18 months	70%	To be reported 2019-20
% audits planned for year completed <sup>1</sup>	100%	83%

<sup>1</sup> Combined % planned for year completed and on time as these are similar. Completed means fieldwork was done but the audit report may not have been released before year end.

Certain audits required additional work and took longer than expected, which impacted our schedule. Additionally, the IT Roles and Access audit was deferred because HRM management was making substantial changes.

## 2019-20 Audit Priorities

Subject	Business Unit
HRM Website Redesign and Implementation	Finance, Asset Management & ICT
Capacity to Meet Long-term Capital Plans	Finance, Asset Management & ICT
Fleet Vehicle Use, Car Allowances, and Mileage	Corporate and Customer Services
Building Standards	Planning and Development
Halifax Regional Police IT	Halifax Regional Police
LED Street Lighting Initiative	Transportation & Public Works

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