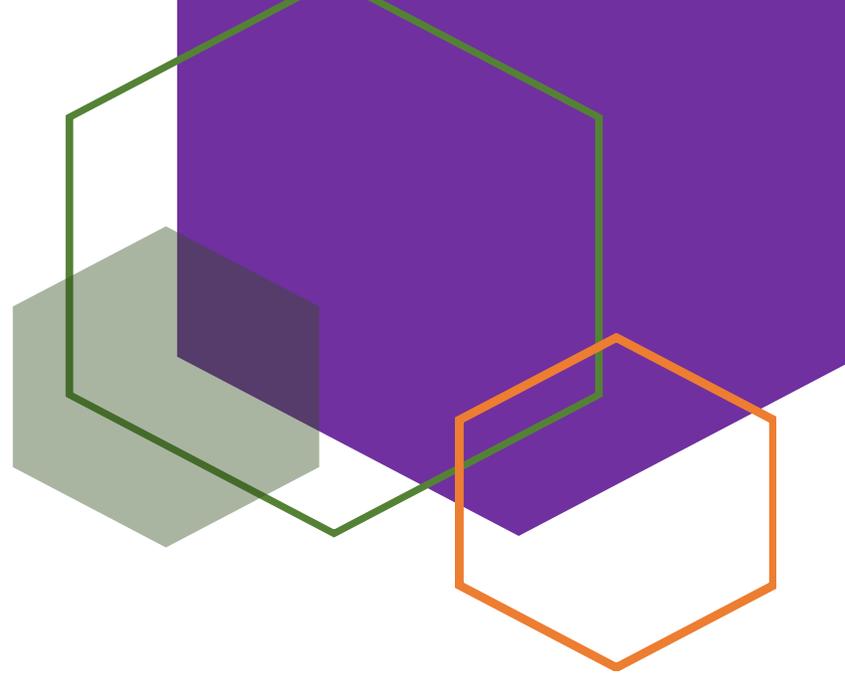


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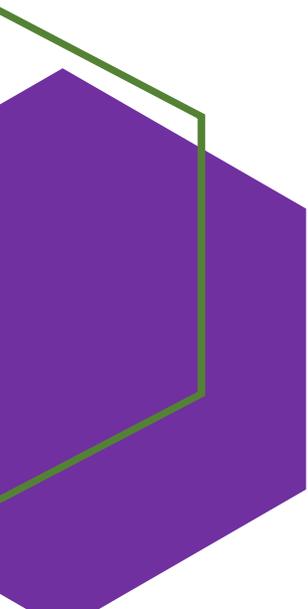


AUDITOR GENERAL

Halifax Regional Municipality



2023-24 Annual Report
and
2024-25 Audit Priorities



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
- Establish annual audit priorities based on our assessment of risks in various program areas
- Current Auditor General, Andrew Atherton, began seven-year-term in December 2023

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

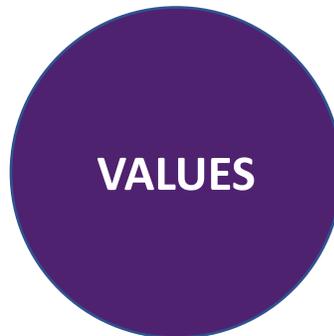
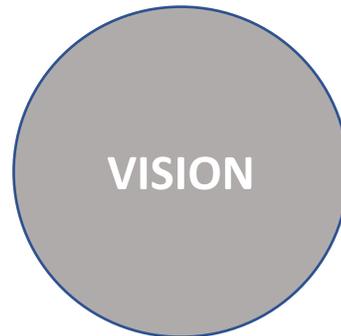
We work together to focus on the significant issues and make practical recommendations for improvement.

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

What's New

Reports Released

- HRM IT: Management of Cybersecurity Audit
- Management of Hiring Practices Audit
- Follow-up Review – 2021 Audits:
 - Management of Accounts Payable
 - Transit Technology Project Management
- Follow-up Review – 2021-22 Audits:
 - Management of the Fire Inspection Program
 - Management of Solid Waste Operations
- Follow-up Review – 2022 Audit:
 - Management of Respectful Workplaces
- Follow-up Review of Outstanding Recommendations – 2019 Audits:
 - Payroll Management
 - Road and Sidewalk Asset Management

Reports in Progress

- HRM Enterprise Risk Management Audit
- Management of Business Continuity Planning Audit
- Management of Diversity and Inclusion Audit
- Follow-up Review of Outstanding Recommendations – 2019-20 Audits:
 - LED Streetlight Conversion Project
 - Fleet Vehicle Use, Car Allowances and Mileage

Completion of ongoing audits was delayed in 2023 while the search for a new Auditor General was completed.

Performance Information

Performance Measures	Target	2023-24
% staff hours on audit versus non-audit activities	85%	83%
% recommendations accepted and plan to implement	100%	100%
% recommendations implemented after 18 months	80%	51%

The recommendation implementation rate for the past three years has been below 80% and the 2023-24 rate is barely above 50%. Of note are the recent results from our first follow up on recommendations from our audit of Respectful Workplaces. We found only 33% of recommendations were complete. The overall downward trend in implementation rates is of great concern to our office and requires the attention of management and Councillors within HRM.

The percentage of staff hours on audit activities was less than target due to a 3-month Auditor General vacancy.

2024-25 Planned Work

2024-25 Audit Priorities	
Subject	Business Unit
Capital Budgeting	Finance & Asset Management
Snow Removal Effectiveness and Compliance	Public Works
Parks & Recreation Program Planning	Parks & Recreation
Facility/ Infrastructure Management and Maintenance	Property, Fleet & Environment

2024-25 Follow-up Reviews

Our annual work includes following up recommendations from past audits. During 2024-25, we will follow up the following audits:

- Corporate Real Estate Development and Sale of Industrial Lands, Land and Building Acquisition and Disposal
- Halifax Water: SCADA System

In addition to these 18-month follow-up reviews, we will also follow up outstanding recommendations from the following 2020 and 2021 audits.

- Building Permits and Inspections
- Halifax Regional Police Information Technology

These audits and follow-up reviews will begin in 2024-25; however, some reports may not be issued until 2025-26.

Contact Us

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