AUDITOR GENERAL

Halifax Regional Municipality

2024-25 Annual Report
and
2025-26 Audit Priorities

April 16, 2025

What's New

Reports Released

- Management of Business Continuity Audit

- Enterprise Risk Management Audit

- Diversity and Inclusion Audit

- Review of Supplementary Education Funding for HRCE

What's New

Follow-up Reports Released

- First time follow-up review:

  - Corporate Real Estate Development and Sale of Industrial Lands, Land and Building Acquisition and Disposal

  - Halifax Water : SCADA System

- Second time follow-up review:

  - LED Streetlight Conversion

  - Fleet Vehicle Use, Car Allowances and Mileage

  - Building Permits and Inspections

  - Halifax Regional Police Information Technology

What's New

Reports in Progress

- Winter Operations Audit

- Recreation Program Planning Audit

Performance Information

Performance Measures	Target	2024-25
% staff hours on audit versus non-audit activities	85%	88%
% recommendations accepted and plan to implement	100%	100%
% recommendations implemented after 18 months	80%	43%

2025-26 Planned Work

2025-26 Audit Priorities	
Subject	**Business Unit**
Capital Budgeting	Finance & Asset Management
Facility/ Infrastructure Management and Maintenance	Property, Fleet & Environment
Halifax Water Hiring Processes	Halifax Water
Enterprise Performance Measurement and Reporting	CAO

2025-26 Follow-up Reviews

- Follow-up:
  - HRM IT: Management of Cybersecurity
  - Management of Hiring Practices
  - Management of Business Continuity
  - Enterprise Risk Management

- Outstanding recommendations:
  - Management of Accounts Payable
  - Transit Technology Project Management
  - Management of the Fire Inspection Program
  - Management of Respectful Workplaces

Questions