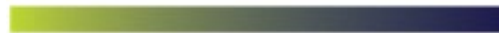
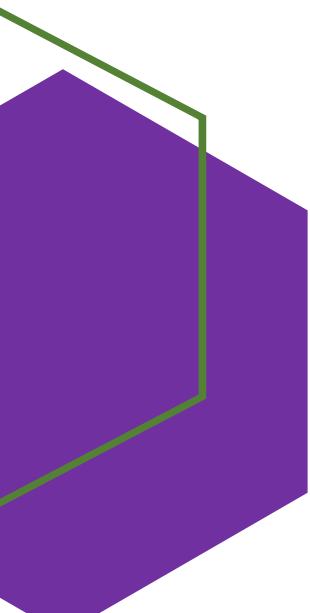


# AUDITOR GENERAL

Halifax Regional Municipality



2022-23 Annual Report  
and  
2023-24 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, Evangeline Colman-Sadd, began seven-year-term in October 2016

### 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

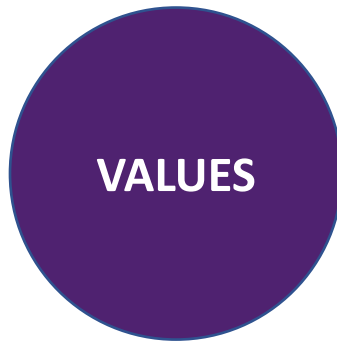
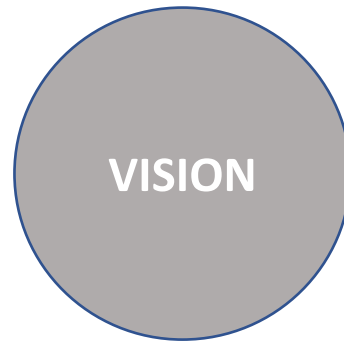
We work together to focus on the significant issues and make practical recommendations for improvement.

#### 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

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### Reports Released

- Management of Respectful Workplaces Audit
  - Corporate Real Estate Development and Sale of Industrial Lands, Land and Building Acquisition and Disposal Audit
  - Halifax Water: SCADA System Audit
  - Follow-up Review – 2020-21 Audits:
    - Building Permits and Inspections
    - Halifax Regional Police Information Technology – Public
  - Follow-up Review of Outstanding Recommendations – 2017-2019 Audits:
    - Halifax Water – Management of Drinking Water Safety
    - Management of Surplus Buildings and Land
    - Halifax Transit Bus Maintenance
    - Management of Development Approvals
    - Procurement
- 

### Reports in Progress

- HRM Information Technology Audit
  - Hiring Practices Audit
  - Diversity and Inclusion Audit
  - Follow-up Reviews:
    - Management of Accounts Payable
    - Transit Technology Project Management
  - Follow-up Review of Outstanding Recommendations – 2019 Audits:
    - Payroll Management
    - Road Sidewalk Asset Management
- 

We hoped to complete more of our ongoing audits prior to March 31, 2023. However, like many other organizations, we experienced difficulties fully staffing the office over the past two years. As of May 1, all audit positions have been filled. This will allow us to return to our typical available audit hours for 2023-24.

## Performance Information

| Performance Measures                               | Target | 2022-23 |
|--|--------|---------|
| % staff hours on audit versus non-audit activities | 85%    | 86%     |
| % recommendations accepted and plan to implement   | 100%   | 100%    |
| % recommendations implemented after 18 months      | 80%    | 73%     |

In 2021-22 and 2022-23, the implementation rate for prior recommendations was below the target of 80%. While this is disappointing, we are encouraged by a revised tracking process the CAO's office is implementing. We hope this will help increase the recommendation implementation rate to the target of 80% again.

## 2023-24 Planned Work

| 2023-24 Audit Priorities   |                              |
|--|------------------------------|
| Subject  | Business Unit                |
| Management of Cogswell Interchange Project (carry over from 2022-23) | Public Works                 |
| Surplus IT Assets  | Information Technology       |
| Enterprise Risk Management   | Legal & Legislative Services |
| Business Continuity Planning   | Multiple                     |

## 2023-24 Follow-up Reviews

Our annual work includes following up recommendations from past audits. During 2023-24, we will follow up the following audits:

- Management of the Fire Inspections Program
- Management of Solid Waste Operations
- Management of Respectful Workplaces

In addition to these 18-month follow-up reviews, we will also follow up outstanding recommendations from the following 2019 and 2020 audits.

- LED Streetlight Conversion Project
- Fleet Vehicle Use, Car Allowances and Mileage

These audits and follow-up reviews will begin in 2023-24; however, some reports may not be issued until 2024-25.

## Contact Us

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