

# Adopting a Municipal Auditor General Model

Committee of Council Meeting  
April 28, 2021



# Background



1987

Brampton has employed an internal audit function since 1987

2007

Municipal Act amended to grant municipalities the discretion to create an Office of Auditor General

2017

Council previously received a report regarding this matter on Dec 13, 2017 and adopted motion #C388-2017 to keep status quo (Internal Audit only)

2021

Motion of Council; January 27, 2021 #C028-2021

# Role of Auditor General

A Municipal Auditor General who reports to Council and is *“responsible for assisting the council in holding itself and its administrators accountable for the quality of stewardship over public funds and for achievement of value for money in municipal operations.”*

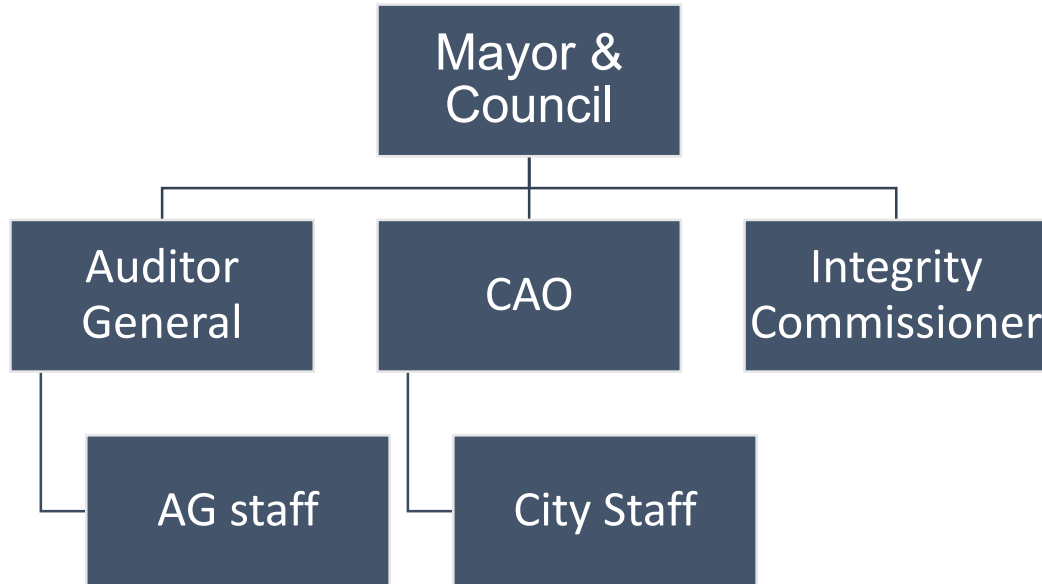
See Municipal Act section 223.19 (1)

# Municipal Benchmarking

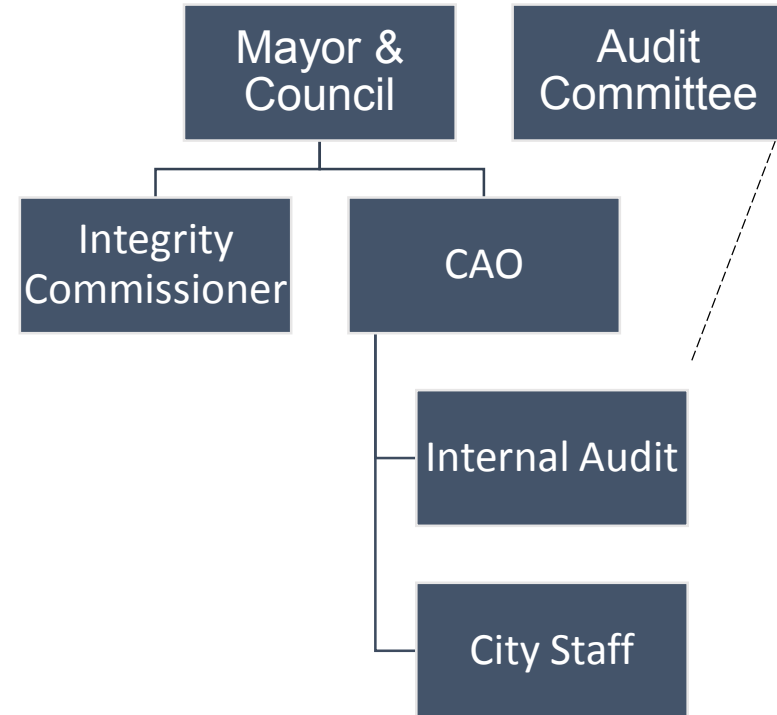
Municipal Auditor General	Toronto	Ottawa	Greater Sudbury			
Municipal Auditor General (outsourced)	Markham	Windsor				
Hybrid Auditor General & Internal Audit	Hamilton					
Internal Audit	Brampton	Mississauga	Vaughan	Oakville	Burlington	Barrie
	Kitchener	Thunder Bay	Guelph	London (outsourced)	Windsor	Toronto
	Pickering	Oshawa (outsourced)	Region of Waterloo	Region of Halton	Region of Peel	Region of York
	Region of Durham	Region of Niagara (outsourced)				

# Typical governance model

**Auditor General Model**



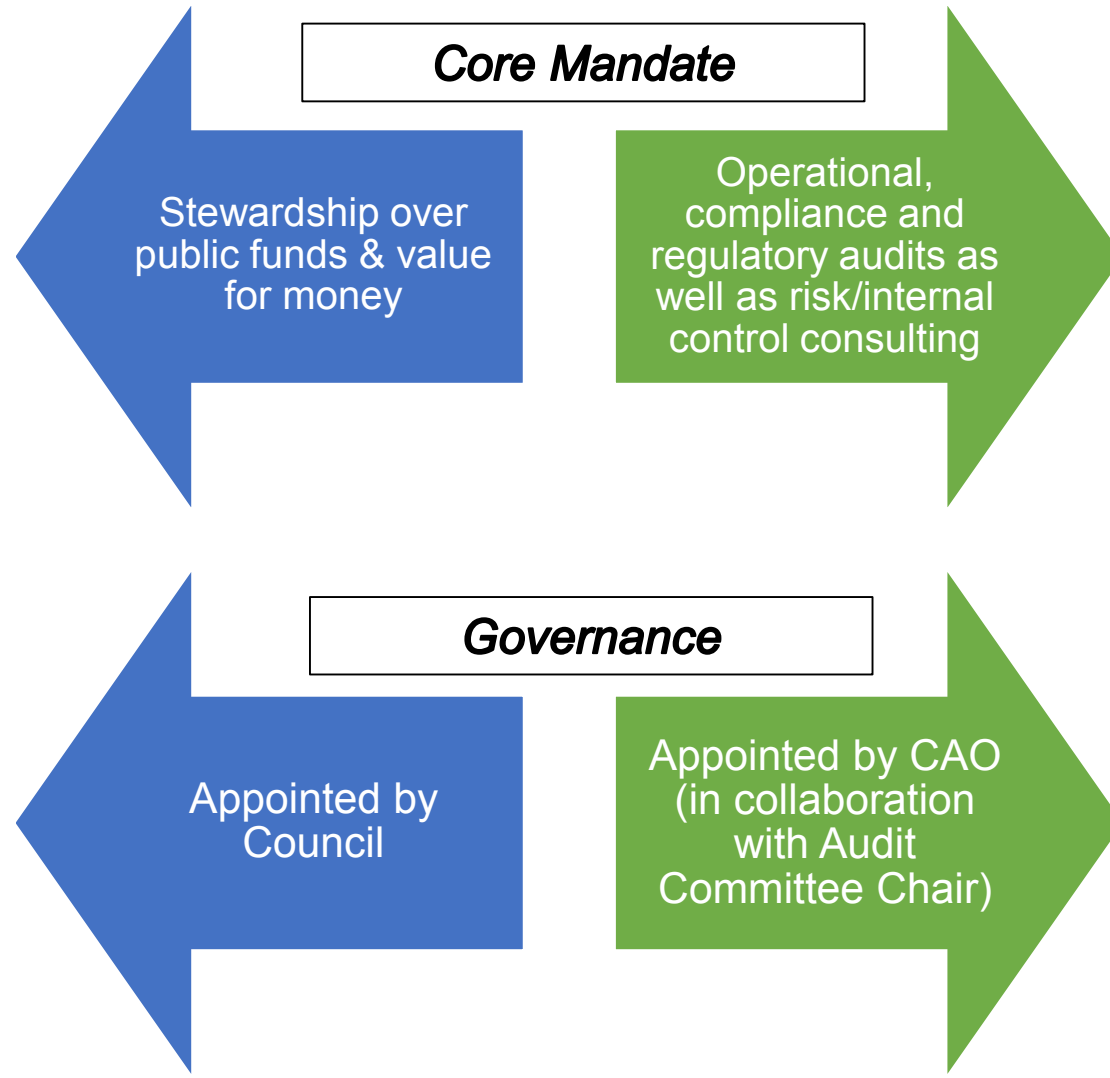
**Internal Audit Model**



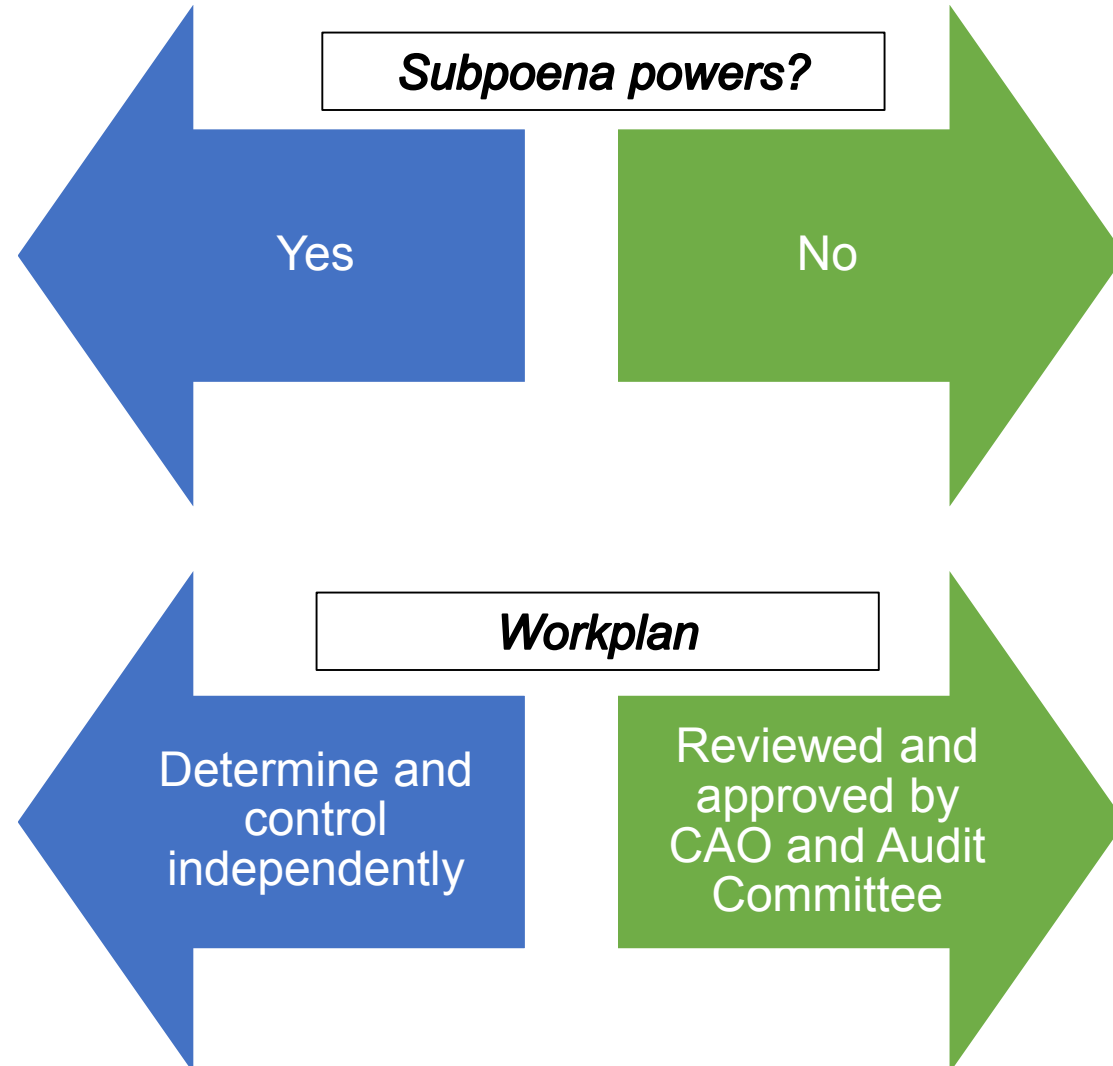
# Budget for Auditor Generals

- Set annually through Council's operating and capital budget process
- Typically driven by labour and external consulting expenses
- Size of the budget drives the number of audits performed

# Auditor General vs. Internal Audit



# Auditor General vs. Internal Audit





Thank you!

