



The Executive Summary should be interpreted within the context of the complete engagement report.

March 2023

BACKGROUND

Internal Audit conducted this annual engagement at the request of the Management and Finance (M&F) Committee.

For the scope period, there were 102 recorded transactions totaling \$63,468.40. We sampled and reviewed 51 transactions totaling \$62,559.71.

Mayor and City Council Operating Expense Audit – 4th Review period 2022

SCOPE

August 01, 2022 – October 31, 2022

OBJECTIVES

- Determine whether recorded expenses are incurred in accordance with Council policy.
- Determine whether expenses are supported by adequate supporting documentation in accordance with Council policy.

CONCLUSIONS

- All transactions tested had adequate documentation and approvals and complied with allowable purchases.
- 49 of 51 Travel and Expense (TnE) Reports were completed within 30 days of travel.
- 0 of 2 personal expenses were reimbursed to the City within 30 days of travel.

KEY RECOMMENDATIONS AND RESPONSE

Administrative staff lacks comprehensive policies, procedures, and training programs, leading to errors and inefficiencies.

We recommend the council administrative supervisor establish clear policies and procedures, including detailed instructions on properly documenting expenses. The supervisor should also develop a comprehensive training program to ensure staff understands their duties and compliance with the Council Rules of Order and Procedure.

RESPONSE

The policies and procedures currently in place will be reviewed for accuracy and clarity, and any necessary updates will be made to ensure staff have the appropriate training needed to meet all expectations related to these concerns.

The complete audit report can be viewed here: [Link](#)