



**SUBJECT:** Internal Audit Charter - update

**TO:** Audit Committee

**FROM:** Office of the City Auditor

Report Number: CA-15-24

Wards Affected: Not applicable

Date to Committee: September 11, 2024

Date to Council: September 17, 2024

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**Recommendation:**

Approve the updated Internal Audit Charter attached as Appendix A of city auditor's office report CA-15-24.

**PURPOSE:**

**Vision to Focus Alignment:**

- Designing and delivering complete communities
- Providing the best services and experiences
- Protecting and improving the natural environment and taking action on climate change
- Driving organizational performance

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**Executive Summary:**

An Internal Audit Charter is a formal document approved by the Audit Committee that defines the mandate of the Office of the City Auditor. This report reflects a minor update to the Charter regarding the administrative reporting relationship of the City Auditor resulting from a corporate realignment.

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**Background and Discussion:**

The Internal Audit Charter is a foundational document describing the mission, values, scope of work, independence and authority of the Office of the City Auditor. It is a

professional requirement from the Institute of Internal Auditors (IIA) to define these foundational elements into a policy document such as an Internal Audit Charter and request approval from the Audit Committee. Standard 6.2 from the [Global Internal Audit Standards](#) describes the requirement:

*“The chief audit executive must develop and maintain an internal audit charter that specifies, at a minimum, the internal audit function’s:*

- Purpose of Internal Auditing.*
- Commitment to adhering to the Global Internal Audit Standards.*
- Mandate, including scope and types of services to be provided, and the board’s responsibilities and expectations regarding management’s support of the internal audit function.*
- Organizational position and reporting relationships.”*

The Office of the City Auditor has had an Internal Audit Charter since 2011 that conforms with the IIA’s Global Internal Audit Standards (the Standards).

### **Strategy/process/risk**

This Audit Charter was last reviewed and approved by Audit Committee in June 2024 with report [CA-11-24](#). Since that time, a corporate-wide realignment has occurred resulting in an administrative reporting relationship moving the Office of the City Auditor from the Chief Administrative Officer to the Head of Corporate Affairs. This update to the Audit Charter reflects the new administrative reporting relationship.

No other changes are proposed at this time given a comprehensive review was conducted in June 2024 resulting in Audit Committee’s approval.

### **Options Considered**

Maintaining an Internal Audit Charter is a requirement from the Global Internal Audit Standards; therefore, not having a charter was not considered.

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### **Financial Matters:**

#### **Total Financial Impact**

Not applicable from this report.

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#### **Climate Implications:**

Not applicable from this report.

**Engagement Matters:**

Not applicable from this report.

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**Conclusion:**

A minor change to the Audit Charter is being recommended for Audit Committee's approval to reflect a corporate realignment.

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Respectfully submitted,

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City Auditor

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**Appendices:**

A. Internal Audit Charter – September 2024 FINAL

**Report Approval:**

All reports are reviewed and/or approved by the Chief Financial Officer and the Commissioner, Legal & Legislative Services & City Solicitor.