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SUBJECT: Performance management process for the City Auditor

TO: Audit Committee

FROM: Corporate Affairs

City Auditor

Report Number: AUD-06-25

Wards Affected: Not applicable

Date to Committee: March 5, 2025

Date to Council: March 18, 2025

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## Recommendation

Approve the performance management process and goals for the City Auditor identified in office of the city auditor report AUD-06-25.

## Executive Summary

Purpose of report:

- To provide an update related to the performance management process by which the Audit Committee oversees and manages the performance of the City Auditor.
- To request the Audit Committee's approval over the 2025 performance management process and goals.

Key findings:

- The Audit Committee's Terms of Reference identify their responsibility for monitoring and evaluating the performance of the City Auditor.
- The performance management process described in this report is mostly consistent with 2024, however with new performance goals.

Implications:

- There are no immediate financial implications from this report however, the final rating by Audit Committee will inform the merit portion of the compensation adjustment performed annually by HR.

# Recommendation Report

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## Background

Section iii of the Audit Committee's Terms of Reference (approved June 2024 in report # CL-13-24) state that the responsibilities of the Audit Committee include:

*"Monitor and annually evaluate the performance of the City Auditor in carrying out the approved audit work plan and other established goals."*

The City of Burlington operates a model for the internal audit function based upon the [Global Auditing Standards](#). Under this model, the City Auditor has a degree of independence from Management and front-line staff and, therefore, reports functionally to the Audit Committee. Ultimately, the Audit Committee has the authority to hire, terminate, and evaluate the performance of the City Auditor, which is defined in its [Terms of Reference](#). Under this model, it would be inappropriate for a member of staff to perform the annual performance review as it may lead to a conflict of interest for future internal audit projects.

This report provides an update for the annual performance management process to be co-facilitated by the Chair of the Audit Committee and Head of Corporate Affairs. This process is also consistent/aligned with the Institute of Internal Auditors (IIA) recommended Practice Guide and the City of Burlington's Audit Charter (a policy document approved by Audit Committee in September 2024 as report # [CA-15-24](#)). This process was originally approved in report [CA-07-23](#) on June 14, 2023 and subsequently implemented in 2023.

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## Analysis

The Performance Management process for the City Auditor is consistent with 2024 and will contain the following actions:

Action item	Detailed description	Accountable individual(s)	Timing
Annual Workplan	Prepare risk-based Annual Audit Workplan	City Auditor	March 5, 2025
Quarterly updates	Quarterly dashboard with City Auditor KPIs reported to Audit Committee	City Auditor	Quarterly (on-going)
Survey	Online survey for Audit Committee members to complete re: City Auditor performance	Audit Committee; Facilitated by Head of Corp Affairs	Q3 2025

'In-camera' Meeting	Audit Committee to meet 'in-camera' to discuss City Auditor's performance	Audit Committee; Co-facilitated by Chair, Audit Committee and Head of Corp Affairs	Dec 3, 2025
Deliver Results	Final meeting with City Auditor to discuss results of performance assessment. Provide results to Human Resources	Chair of Audit Committee, City Auditor & Head of Corp Affairs	Q4 2025 (*after Dec 3)

The City Auditor's 2025 performance goals and key performance indicators (KPIs) are identified below (with annualized targets):

Theme	Goals / Key Performance Indicator (KPI)	Annual Target
Output	Completion of the Annual Audit Plan	100%
Output	Percentage of audit recommendations accepted by Management	95%
Awareness	Percentage of public awareness of the Office of the City Auditor function through its reporting to Audit Committee (*NEW*)	Increase 15% YOY
Quality	Post Audit Survey – average score	85%
Education	Complete Certified Information Systems Auditor certification (*NEW*)	Q4 2025

The successful execution of these goals will support City Council's strategic plan ([2022-2026 From Vision to Focus](#)), Area #4 Driving Organizational Performance.

### Recommendation Details

The output and quality performance goals are consistent with last year; these are generally common goals/KPIs for Directors of Audit in most public and private sector organizations. The performance goal of raising public awareness is a new performance goal related to a new corporate-wide strategic theme of "*Building Transparency and Trust*". The objective of this performance goal is for the Office of the City Auditor to align with the new corporate-wide Performance Development & Growth process. With the assistance of the Corporate Communications and Engagement team, the City Auditor will measure the number of page views and unique visitors of Audit Committee reports on the City's website per year.

The education goal of completing the CISA certification is a new personal development goal. This is a globally recognized professional certification for information security auditors and broadly speaking is related to increasing the capability to perform complex cyber-security and

information technology audits at the City.

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**Key Dates & Milestones**

Timing of each action in the performance management process is identified in the table above.

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**Implications**

There are no immediate financial implications from this report, however the final rating by Audit Committee will inform the merit portion of the compensation adjustment performed annually by HR. The City Auditor’s performance-related merit increase falls within the City’s established merit funding envelope, as allocated in the base operating budget.

This process is predicted to take approximately 1-3 hours per year for the Chair of Audit Committee and Head of Corporate Affairs (combined) as the co-facilitators for this process.

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**References**

[CA-07-23](#) Performance Management process for Office of the City Auditor (2023)  
[CA-04-24](#) Performance Management process for Office of the City Auditor (2024)  
[CL-13-24](#) Audit Committee terms of reference – update  
[CA-15-24](#) Internal Audit Charter - update

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**Strategic 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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**Appendices:**

A. Appendix A: Performance Management Rating Scale

**Report Approval:**

All reports are reviewed and approved by the Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.