

BY-LAW 2009-###

**A BY-LAW OF THE CITY OF GREATER SUDBURY
TO APPOINT BRIAN BIGGER AUDITOR GENERAL AND
TO ESTABLISH THE POSITION AND DUTIES OF THE AUDITOR GENERAL
OF THE CITY OF GREATER SUDBURY**

WHEREAS the Council of the City of Greater Sudbury wishes to establish the position of Auditor General and to define certain duties and responsibilities of the Auditor General;

AND WHEREAS the Council of the City of Greater Sudbury wishes to continue to demonstrate a high level of public accountability and continue to provide assurances to the public regarding the quality of stewardship over public funds and for the achievement of value for money in municipal operations;

AND WHEREAS under the *Municipal Act, 2001*, S.O. 2001, c.25, the Auditor General is responsible for assisting Council in “holding itself and its administrator accountable for the quality of stewardship over public funds and for achievement of value-for-money in municipal operations”;

**NOW THEREFORE THE COUNCIL OF THE CITY OF GREATER SUDBURY
HEREBY ENACTS AS FOLLOWS:**

DEFINITION

1. In this by-law, “Auditor General” means the Municipal Auditor General of the City of Greater Sudbury.

ESTABLISHMENT OF THE POSITION OF AUDITOR GENERAL

2. The position of Auditor General is hereby established with the duties and functions as set out in this By-law or any other By-law or provincial statute that makes reference to the Auditor General.

APPOINTMENT OF AUDITOR GENERAL

3. City Council hereby appoints Brian L. Bigger to the position of Auditor General for a three and one half year period commencing June 8th, 2009, with the option of renewal for an additional three year period.
4. The appointment of a person to the position of Auditor General may be made, suspended or revoked only by a two-thirds majority vote of Council.
5. The Auditor General must be designated in Ontario as a chartered accountant, a certified general accountant or certified management accountant.

ACCOUNTABILITY

6. The office of the Auditor General shall be independent of the City administration.
7. The Auditor General shall report to the Finance Committee and Council.

RESPONSIBILITIES

8. (1) The Auditor General shall have full carriage and control of and be fully responsible for the conduct of the Auditor General's office.

(2) The Auditor General is empowered to conduct, or cause to be conducted, audit projects identified by the Auditor General in the areas of compliance, financial (excluding attest), program or value-for-money, information technology, environment, and sustainability; and other audits as appropriate; for all programs, activities and functions of all City departments, agencies, boards and commissions and corporations and the offices of the Mayor and members of Council.

(3) To undertake investigations including suspected fraudulent activities, misappropriation or other similar irregularities.

- (4) To examine specific problems and carry out special assignments identified by the Auditor General, or requested and approved by 2/3 majority resolution of Council.
- (5) At the request of Council or a board of directors, the Auditor General may conduct financial (excluding attest), compliance and performance audits of autonomous organizations that have an agreement with the City that contains provisions for an audit by the City.
- (6) At the request of Council or a board of directors, the Auditor General may also conduct financial (excluding attest), compliance and performance audits of boards, commissions or corporations where the City holds more than 50% of the shares or appoints more than 50% of the members of the board.
- (7) Audits shall be conducted at such time and to the extent that the Auditor General considers appropriate.
- (8) The Auditor General shall not call into question or review the merits of the policies and objectives of Council.

ACCESS TO INFORMATION

- 9. (1) The Office of The Auditor General will provide an independent, objective assurance activity designed to add value and protect and enhance the economic, social and environmental well-being of present and future generations of Sudburians. It will assist the city in accomplishing its objectives by bringing a systematic, disciplined approach to monitor, evaluate and report on the quality of stewardship achieved through effective risk management, control, reporting and governance processes, and the achievement of value for money through effective and efficient operations, the safeguarding of assets, and compliance with laws, regulations, contracts and policies. In support of this role, the Office

of the Auditor General shall have unrestricted access to all personnel, records, reports, property, functions, activities, policies, procedures, processes and systems necessary to the fulfillment of the Auditor General's responsibilities.

(2) The office of the Auditor General shall have full and free access to the Mayor and members of Council.

(3) Personnel in units being audited shall assist and cooperate with the Office of the Auditor General.

ANNUAL AUDIT PLAN

10. (1) The Auditor General shall submit an annual audit plan for the next following year to Council for information by December 31st of each year.

(2) The Auditor General may, at his or her discretion, prepare a longer term audit plan for submission to Council

(3) No deletions or amendments to the annual audit plan shall be made except by the Auditor General.

(4) Despite subsection (3) the Auditor General may, if requested by Council or a Board of Directors audit and report on additional matters.

REPORTING

11. (1) On or before June 30th of each year, the Auditor General shall submit an annual report that summarizes the audits completed in the previous calendar year to Council for information.

(2) The requirement in subsection (1) for the Auditor General to submit an annual report to Council shall commence on or before June 30, 2010.

(3) The Auditor General may, at his discretion, report on a more frequent basis to Council.

OFFICE OF THE AUDITOR GENERAL

- 12.** (1) The Auditor General is authorized to establish the Office of the Auditor General including a managerial hierarchy and administrative policies and procedures
- (2) The Auditor General is authorized to appoint, promote, demote, suspend and dismiss, subject to any personnel policies adopted by Council, all employees of the Office of the Auditor General.
- (3) The Auditor General is authorized to review the performance of personnel within the Office of the Auditor General subject to any personnel policies applicable to employees of the City.
- (4) The Auditor General is authorized to retain the services of any individual or corporation for purposes related to the operation of the Office of the Auditor General and execute all agreements and contracts required for the provision of such services subject to the provisions of the City's Purchasing By-law.

ANNUAL BUDGET

- 13.** (1) The annual budget of the Office of the Auditor General shall be equal to or greater than 0.065% of the 2009 annual operating budget of the City.
- (2) Requests by Council or a board of directors pursuant to subsection 8(5) shall be subject to the provision of appropriate funding.

IMMUNITY

- 14.** (1) No proceeding for damages or otherwise shall be commenced against the Auditor General or an employee or agent of the Auditor General for any act done in good faith in the performance or intended performance of a duty or authority under this by-law or for any alleged neglect or default in the performance in good

faith of the duty or authority.

(2) Notwithstanding any general laws neither the Auditor General nor his or her staff may be compelled, without benefit of a subpoena, to give testimony relating to information obtained in the performance of their duties.

15. The Mayor is hereby authorized to enter into an employment agreement with the Auditor General.
16. This By-law shall come into force and take effect as if passed June 8th, 2009.

READ A FIRST AND SECOND TIME IN OPEN COUNCIL this 23rd day of
September, 2009.

Mayor

Clerk

**READ A THIRD TIME AND FINALLY ENACTED AND PASSED IN OPEN
COUNCIL** this 23rd day of September, 2009.

Mayor

Clerk