

# Auditor General Charter – Revised as per April 27, 2026

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By virtue of the authority provided to a municipality in s. 223.19 of the *Municipal Act, 2001*, S.O. 2001, c. 25, (the “Act”) The Corporation of the City of Windsor (“City of Windsor”) appointed an Auditor General (the “AG”) on September 23, 2019 by Council Resolution CR485/2019, and subsequently established the position and duties through the City of Windsor Auditor General By-law 172-2025 as amended (AG By-law).

The purpose, scope, authority, responsibilities and accountability of the AG for the City of Windsor are described in this Auditor General Charter (the “Charter”) and shall be interpreted in a manner consistent with the AG By-law and Part V.1 of the Municipal Act.

This Charter shall be periodically reviewed and updated, in consultation with City Council.

## OVERVIEW

The AG is responsible for assisting the City of Windsor in holding itself and its administrators accountable for the quality of stewardship over public funds and for the achievement of value for money in municipal operations. The AG will carry out their responsibilities by providing objective and independent assessment, advice and assurance with respect to governance, risk management, accountability, and performance. The role of the AG is not only to identify cost savings. When selecting audit projects, the AG attempts to balance audit work that will identify opportunities for cost reductions, loss avoidance, increased revenues, improved revenue collection, enhanced efficiency and effectiveness, and improvements to major control systems.

While cost savings may result from the work conducted by the AG, of equal importance is the work conducted to safeguard the City of Windsor resources and ensure proper use of public funds. Recommendations relating to the improvement of internal controls and the quality of stewardship over public funds are an important part of the AG’s work but are not easily quantifiable. Reports which have no apparent immediate financial benefit may nevertheless have significant other long-term benefits to the City.

The AG also has the responsibility to oversee Fraud and Waste Hotline in accordance with the Council-approved protocol and the requirements set out in the AG By-law, including the 10-year limit under s.23.

## REPORTING

The AG for the City of Windsor shall report directly to City Council in accordance with the AG By-law. The AG shall submit the Annual Audit Plan, audit reports, findings-validation reports, and any status updates directly to City Council as required under sections 10, 16, 19, and 20 of the AG By-law.

All personnel within the Office of the Auditor General shall report to and be directed by the AG, pursuant to the authority granted under Sections 24–27 of the AG By-law. The AG may delegate powers and duties permissible under the Municipal Act and the AG By-law to personnel of the Office, including Scope, Duty to Furnish Information, Access to Records, Confidentiality, and Testimony (see Appendix A).

## PURPOSE

The purpose of the AG is to provide independent, objective assurance and advice designed to add value and improve the City of Windsor's operations. Independence is mandated by the *Act* and carried out in accordance with the professional standards selected by the AG in accordance with the AG By-law, Section 9. The AG will collaborate with the City of Windsor management and help the City of Windsor accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

In addition to these primary services, the AG shall provide guidance to improve the effectiveness of controls, examine suspected fraudulent or irregular activities, and provide advisory services to assist with the improvement of operational activities in a manner consistent with the AG By-law, including responsibilities related to the Fraud and Waste Hotline (s.22–23).

## SCOPE

The scope of the AG is defined each year through the Annual Audit Plan submitted to City Council in accordance with the AG By-law, s.16) and includes all audit activities to assist City Council and the Corporation in determining whether the City of Windsor's network of governance, risk management, and control processes, are adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed.
- Interaction with the various governance groups occurs as needed.
- Significant financial, managerial, and operating information is accurate, reliable, and timely.
- Employees' actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Interactions and arrangements with third parties, including external parties, are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Resources and assets are acquired economically, used efficiently, and adequately safeguarded.
- Operations and initiatives are conducted to deliver results that are consistent with established objectives and goals.
- Quality and continuous improvement are fostered in the City of Windsor's control process.
- Legislative or regulatory compliance issues impacting the City of Windsor are recognized and addressed appropriately.

Opportunities for improving management control, financial and operating results, and the City of Windsor's structure or performance may be identified during audits. To fulfill its objective of adding value and improving the City of Windsor's operations, the AG will validate findings and recommendations with the appropriate level of management and obtain management responses and action plans to include in reports.

## ACCOUNTABILITY

The AG, in the discharge of his/her duties, shall be accountable to City Council as the sole oversight authority under the AG By-law, (s.10);to:

- Provide coverage of the adequacy and effectiveness of the City of Windsor's processes for controlling its activities and managing its risks.
- Report important issues related to the processes for managing risk and controlling the activities of the organization, including potential improvements to those processes, and provide information concerning such issues through resolution. This includes coverage of risk management and governance practices.

- Periodically provide information on the status and results of the Annual Audit Plan and the sufficiency of Office of the Auditor General resources. This includes ensuring the resources are sufficient in amount and competency to cover the risks in the Annual Audit Plan.
- Coordinate with and provide coverage of other control and monitoring functions (risk management, governance, compliance, security, legal, ethics, environmental).
- Coordinate with external audit.
- Along with management, establish a follow-up process to track and monitor the effective implementation of management actions related to important issues and recommendations.

## AUTHORITY, ACCESS AND SUPPORT

The AG may exercise the powers and shall perform the duties with respect to the City of Windsor's:

1. departments,
2. local boards, as defined in Part V.1 of the Act
3. controlled corporations as defined in the Act, and
4. grant recipients as defined in Part V.1 of the Act and any other agencies, boards, commissions and corporations as Council may from time to time create or identify.

The responsibilities of the AG do not include those matters for which an auditor is responsible under section 296(1) of the *Act*. The AG's responsibilities do not include annually auditing the accounts and transactions of the municipality and its local boards and expressing an opinion on the financial statements of these bodies based on the audit.

The AG shall exercise authority in accordance with Part V.1 of the Municipal Act and the City of Windsor AG By-law

The City of Windsor, its local boards, municipally controlled corporations, and grant recipients shall provide the AG, with all information and access required under the AG By-law (s.21), including information regarding their powers, duties, activities, organization, financial transactions and methods of business as the AG believes to be necessary to perform his or her duties.

The AG is entitled to have unrestricted access to all books, accounts, financial records, electronic data, reports, files, and property belonging to or used by the City, local boards, municipally controlled corporations, or grant recipients, as required under the AG By-law (s.21).

For the purpose of this Charter, the AG's authority extends to any records or information held by external parties where such access is necessary for the performance of duties under the AG By-law.

The AG shall have access to any functions, meetings, records, physical property, and personnel required to carry out their responsibilities. The AG shall handle confidential information by adhering to the same restrictions that apply to the department that manages it.

The AG will have full and free access to City Council.

The Mayor and City Councillors, City of Windsor management and staff shall provide full cooperation, access to records, explanations, assistance, and general facilitation to complete audit endeavours.

The AG shall have the authority to stop, delay or postpone active/ongoing or planned work in order to redirect efforts to conduct projects and analysis when a complaint/allegation is lodged which may have merit. Any such changes will be reported to City Council for approval of the Audit Plan change or alternatively for allocation of additional resources to avoid such changes to the plan.

The CAO, or his or her designate, may:

- Coordinate with management to ensure the audit personnel have unrestricted access to all functions, meetings, records, physical property, and personnel required to carry out their responsibilities.
- Coordinate with management to allocate internal resources and/or seek from management the necessary assistance of personnel in departments of the City of Windsor or those contracting with the City of Windsor in order to accomplish audit objectives.
- As part of carrying out his or her responsibilities or at the request of management, provide advice to management on the audit process, as deemed appropriate.

The CAO may provide logistical coordination and support but shall not interfere with the AG's scope, procedures, timing, or reporting, consistent with the independence requirements of the AG By-law (s.10–11).

The AG holds exclusive authority over the operations, staffing, and administration of the Office of the Auditor General under AG By-law sections 24–27.

## ETHICAL CONSIDERATIONS

The AG, and the office (personnel) that he/she oversees:

- is required to perform their work with honesty, professional courage and integrity.
- Must understand, respect, meet and contribute to the legitimate and ethical expectations of the City of Windsor
- Must be able to recognize and report conduct that is contrary to the City of Windsor's legitimate and ethical considerations.
- Comply with the ethical requirements of the professional standards selected by the AG under the AG By-law (s.9), any applicable professional designation requirements, and related ethics training.
- Adhere to the confidentiality and non-compellability provisions set out in the AG By-law (s.29–30).

## RESPONSIBILITY

The AG's responsibilities and accountability are defined through the appointment of an AG by the City of Windsor under the *Act*, and the AG By-law, and include all activities that encompass:

- The examination and evaluation of the adequacy and effectiveness of the system of internal controls; and,
- The quality of performance in carrying out assigned responsibilities and operational activities.

The AG has responsibility to:

- Develop and submit an Annual Audit Plan to City Council each year, using an appropriate risk-based methodology, in accordance with the AG By-law (s.16).
- Implement the Annual Audit Plan as approved by City Council.
- Propose amendments to the annual Work Plan and projects. Amendments must be brought forward to City Council for approval.
- Maintain professional resources with staff and, where appropriate, additional resources with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter and the AG By-law (s.24–27).
- Evaluate and assess important merging/consolidating functions and new or changing services, business units, processes, systems, operations, and control processes coincident with their development, implementation, and/or expansion.
- Evaluate the reliability and integrity of operational and financial information and the means used to identify, measure, classify, and report such information.

- Evaluate the systems established to ensure compliance with policies, plans, procedures, laws, and regulations which could have a significant impact on the organization.
- Evaluate the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Evaluate the effectiveness and efficiency with which resources are employed.
- Evaluate operations or programs to ascertain whether results are consistent with established objectives and goals.
- Evaluate and report on risk management processes, significant risk exposures and control issues.
- Consider fraud risks during the planning of audits and remain alert to deficiencies or indicators suggesting potential fraud, determine whether further action is required, and refer matters for investigation as appropriate.
- Assist, as appropriate, in the investigation of suspected fraudulent activities within the organization in accordance with the AG's responsibilities for the Fraud and Waste Hotline (AG By-law s.22–23), and notify City Council of results where required.
- Issue periodic reports summarizing results of audit activities to City Council, and inform Administration as appropriate.
- Keep Council informed of emerging trends and successful practices in ~~internal~~ public sector auditing.
- Provide audit measurement goals and results to City Council.
- Coordinate the AG's plans and efforts with those of the external auditors to avoid duplication of audit efforts and to optimize audit coverage.
- In discharging the AG's responsibilities or at the request of management, as appropriate, provide advice to management that add value and improve an organization's governance, risk management, and control processes without the AG assuming management responsibility.
- Execute a quality assurance and improvement program to ensure effective operation of audit activities and report the results annually to City Council, consistent with the standards selected by the AG under the AG By-law (s.9).

## INDEPENDENCE AND OBJECTIVITY

The AG is required to perform his or her responsibilities in an independent manner. He or she is required to be objective in accordance with the professional standards selected by the AG under the AG By-law (s.9).

In order to ensure maintenance of the AG's independence and objectivity, the AG will remain free from interference by any element of the Corporation, including matters of audit scope, procedures, frequency, timing, or report content (AG By-law s.10–11).

To provide for the organizational independence—the AG shall report directly and exclusively to City Council in accordance with the AG By-law (s.10). The CAO may provide logistical coordination and administrative support but shall not exercise supervisory authority or influence over the AG's work (s.10–11).

To ensure objectivity, the AG shall not implement procedures or controls, develop records, or engage in any activity that would impair their objectivity. To assist management in discharging their responsibilities, the AG may advise management in the formulation of policies and procedures, or the development of new systems. However to remain independent and objective, such advice will be in an advisory capacity, with final decisions and implementation being the responsibility of appropriate management.

The AG shall not have direct responsibility or authority over any activities subject to audit or investigation. The AG will attest to the organizational independence of the Office of the Auditor General and identify any unwarranted restrictions on audit scope, communications, access, and resources, including personnel and externally contracted resources in the AG's annual report to Council, at least annually.

The AG shall operate independently and separately from the Ombudsman and the Integrity Commissioner, as required under the AG By-law (s.31).

## REPORTING AND MONITORING

The AG will submit to Council:

1. An Annual Audit Plan for approval by City Council, developed using a risk-based methodology and informed by input from the Mayor, Members of Council, Administration, and other relevant stakeholders, in accordance with the AG By-law (s.16). The AG will communicate status updates and plan changes to City Council for approval.-Any significant deviation from the approved Work Plan, including modifications made by the AG based on merit and the AG powers, will be communicated to Council through periodic updates.
2. A written report will be prepared and issued following the conclusion of each audit engagement and, following discussion with management, will be distributed to City Council. To ensure management feedback and to encourage management participation in the process, the audit report will include management's response and corrective action taken or to be taken in regard to the specific findings and recommendations, including timetable of anticipated completion.
3. A written report will be prepared based on validation of management's corrective action plan closure and summary status for all unresolved findings (those open as of the prior report as well as the new ones raised in the period).
4. An annual report on the audit activities conducted during the preceding year will be submitted to City Council in accordance with the AG By-law (s.19–20).
5. Immediate communication of any suspected or known instances of fraud will be made to City Council in accordance with the AG By-law and Fraud and Waste Hotline responsibilities (s.22–23).

Any ethical concerns raised by personnel or contractors within the Office of the Auditor General shall be reported directly to the AG. Concerns relating specifically to the conduct of the AG shall be escalated directly to City Council, consistent with the oversight authority in the AG By-law (s.10–12). Internal escalation guidance may be maintained administratively by the Office of the Auditor General.

## STANDARDS

The Office of the Auditor General is governed by the professional auditing standards selected by the AG in accordance with the AG By-law (s.9). At the commencement of each term of appointment, the AG shall select either:

- the International Standards for the Professional Practice of Internal Auditing (IIA Standards), or
- the Generally Accepted Government Auditing Standards (GAGAS).

The selected standard will apply to all work of the Office of the Auditor General for the entirety of the AG's term.

The AG shall meet all mandatory requirements of the selected standard (IIA Standards or GAGAS), including ethical principles, quality assurance requirements, documentation standards, and external review obligations.

The AG may, at his or her discretion, apply additional frameworks or guidance—including public sector audit guides or methodologies—on individual projects where appropriate. Such supplementary guidance shall not override the Office-wide standard selected under the AG By-law.

The AG shall employ established and proven frameworks, methodologies and practices that support the effective performance of duties under the AG By-law and the selected professional standard.

## ENQUIRIES

Enquiries about this Charter should be directed to the AG, or a designate within the Office of the Auditor General.

## APPROVAL

Modifications to the Auditor General Charter must be:

1. In compliance with the Act and the City of Windsor AG By-law.
2. Based on the annual review and-approved by City Council.

## SCHEDULE 1: DELEGATION OF POWERS AND DUTIES TO INTERNAL AUDIT PERSONNEL

Under the Act, section 223.19 (5) the AG has the ability to delegate powers and duties while also retaining those powers and duties (section 223.29 (6)). The AG hereby delegates the following powers and duties conferred upon them through the Act and the AG By-law 172-2025 to personnel of the Office of the Auditor General:

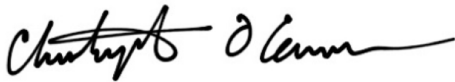
Duty to Furnish: 223.20 (1) The duty to furnish information, as required under s.21 of the AG By-law and s.223.20(1) of the Act, is delegated to personnel of the Office of the Auditor General for the purpose of obtaining information necessary to perform duties under Part V.1 of the Act.

Access to Records: 223.20 (2) The authority to access records as required under s.21 of the AG By-law and s.223.20(2) of the Act is delegated to personnel of the Office of the Auditor General for the purpose of carrying out their assigned duties.

Duty of Confidentiality:223.22(1)-All personnel of the Office of the Auditor General shall preserve confidentiality in accordance with s.223.22(1) of the Act and s.29 of the AG By-law.

Testimony: 223.23 All personnel of the Office of the Auditor General shall be considered non-compellable witnesses in accordance with s.223.23 of the Act and s.30 of the AG By-law.

Further, the AG may delegate operational aspects of powers and duties associated with scope, authority, access and support, independence and objectivity, reporting and monitoring, and standards to personnel of the Office of the Auditor General, in accordance with the delegation authority permitted under the Municipal Act and the AG By-law (s.24-27). The AG retains full responsibility and accountability for all delegated duties.



Acknowledged following Council approval April 27, 2026.

Auditor General for the Corporation of the City of Windsor

May 7, 2026

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Date