



The Institute for Public Sector Accountability
'res ipsa loquitur'

Municipal Auditor General A Bloodhound not another Watchdog

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Executive Summary

The Institute for Public Sector Accountability (IPSA) is a not-for-profit advocacy group, concerned mainly, but not singularly, with transparency and accountability in the public sector. In the past we have released reports on matters affecting all three levels of Government. On the municipal front, we have issued reports on *Municipal Electoral Reform -2005*, *The City-state Agenda: Concealed Empire Building 2006*. The latter explaining what problems exist in the management of municipalities and suggested a number of solutions.

As a result of the introduction of Bill 202, which seeks to create the office of Municipal Auditor General, IPSA prepared this report to explain its position and put forward alternatives to be considered by the Committee prior to any implementation.

This report addresses a number of issues which may have been lost in the rush to address a problem which could be remedied in a different way than the creation of yet another level of bureaucracy, we looked at the following:

- First we define what is an audit and its origin.
- We also define the role of the different auditors, as there seems to be a perception that the new Municipal Auditor General may be the panacea to the existing problem.
- While we are opposed to the proposal as it stands we address why we are against Bill 202,
- We also look at the Municipal Government Act of Alberta and how it could be better used to ensure that municipalities operate according to the Act.
- We propose a set of alternatives to be discussed, including the treatment of large municipalities differently from smaller local authorities.

While we believe that there must be stronger oversight and control, we also seek more transparency from municipalities. IPSA will support a different system as long as we establish a structure which provides conditions and more importantly consequences for non-compliance.

Introduction

As a result of some dubious decisions by Calgary City Council to use the funds allocated by the Province for badly needed infrastructure there has been numerous calls for more stringent financial control by the Province. On the face of it, this debate may stem from Calgary's 2009 budget debacle and the approval of \$50 million for pedestrian bridges; as a result MLA Art Johnston has brought forward a private member's Bill to establish a new Municipal Auditor General. The call for the establishment of a special Municipal Auditor General is supported by not only members of the government but also by some members of the opposition, to mention MLA Kent Hehr, and NDP MLA Rachel Notley. In addition business organizations like the Calgary Chamber of Commerce, The Canadian Taxpayers Federation, and The Canadian Federation of Independent Business have added their support for the institution of this new level of bureaucracy.

The Alberta Government has asked the public for written submissions on its Bill 202, Municipal Government (Municipal Auditor General) Amendment Act 2009.

While on the face of it, the Bill seems to be a good idea, The Institute for Public Sector Accountability (IPSA) has been opposed, in principle, to the creation of this new level of bureaucracy. IPSA's goals are the establishment of more accountability and transparency in the public sector, at this stage we do not see a new Municipal Auditor General adding very much to the reduction of ill thought of or excessive municipal expenditures, which presumably is the intent of the bill.

The problem is not only the establishment of this new level of Auditor but the affect on some 359 local authorities. This not only is a matter of financial reporting but would possibly affect many other financial areas of local authorities, and their autonomy.

More importantly IPSA believes that the desire for a New Municipal Auditor is fraught by a misunderstanding of the real role of an auditor. It seems that the position of auditor will be the panacea to all excessive expenditures in the public sector; we for one do not believe that this is the case. We offer an analysis of the reasons why we believe this private member's bill was brought forward and a look at the role of auditors and will explain why The Institute is sceptical of the possible benefits of this new position.

While the Alberta Urban Municipalities Association and other civic leaders oppose the Bill for different reasons, IPSA believes that there is a need for more transparency and accountability at all levels of government, however we cannot support the Bill in its present form.

In our opinion the whole matter needs further discussions to establish whether another watchdog or rather a bloodhound is required. As a result of our position we would like to contribute to the debate and would also like to be one of those considered to make an oral presentation. IPSA would like to submit our comments for consideration.

What is an Audit?

The word audit comes from the Latin word '**audire**' which means to hear. The origin of the concept of auditing stems from the custom of hearing the accounts of merchants in ancient times. The emphasis is to **hear**, which in our opinion means to report on something that has already taken place, rather than prevent the occurrence of a fraud or mismanagement.

The general definition of an **audit** is an evaluation of a person, organization, system, process, project or product. Audits are performed to ascertain the validity, reliability of information; also to provide an assessment of a system's internal control. The goal of an audit is to express an opinion on the person / organization/system (etc) in question, under evaluation based on work done on a test basis. Due to practical constraints, an audit seeks to provide only reasonable assurance that the statements are free from material error. Hence, statistical sampling is often adopted in audits. In the case of financial audits, a set of financial statements are said to be true and fair when they are free of material misstatements - a concept influenced by both quantitative and qualitative factors.

Audit is a vital part of Accounting. Traditionally, audits were mainly associated with gaining information about financial systems and the financial records of a company or a business. However, recent auditing has begun to include other information about the system, such as information about environmental performance. As a result, there are now professions conducting environmental audits. In addition, since the financial debacles of large corporations such as Enron and WorldCom, additional regulations such as the Sarbanes and Oxley Act have been put into place.

In financial accounting, an audit is an independent assessment of the fairness by which a company's financial statements are presented by its management. It is performed by competent, independent and objective person(s) known as auditors or accountants, who then issue an auditors's report based on the results of the audit.

Such systems must adhere to generally accepted standards set by governing bodies regulating businesses; these standards simply provide assurance for third parties or external users that such statements present a company's financial condition and results of operations "fairly."

Types of Auditor

There are three main types of auditors: Internal Auditors, External Auditors, and in the public sector increasingly an Auditor General.

Internal Auditors

Internal auditors are employees of a company or organization who are hired to assess and evaluate its system of internal control. In order to maintain independence, these auditors present their reports directly to the board of directors or to top management, in the case of municipalities to an Audit Committee of Council. These auditors only provide functional operation to the organization; they do not have any power of enforcement. Internal auditors are employed by the organization they audit; their familiarity with and knowledge of the organization provide a greater insight into potential fraud and wrongdoing. They are a valuable tool to management and help to enhance transparency and accountability.

External Auditors

External auditors are independent staff assigned by an auditing firm to assess and evaluate financial statements of their clients or to perform other agreed-upon evaluations. Most external auditors are employed by accounting firms for annual engagements. They are called upon from outside the company.

Contrary to general opinion these auditors are not 'guard dogs'. In today's corporate world they restrict their duties to ensure that an organization's financial statements comply with Generally Accepted Accounting Principles (GAAP) and in the case of the public sector with standards established by the Public Standard Accounting Board (PSAB), and guidelines set in the CICA Public Sector Accounting Standards Handbook (CICA PSA Handbook)

Auditor General

Increasingly in the public sector we have seen the establishment of the position of Auditor General at the Federal, Provincial and some Municipal levels. While these auditors may have different stature in each jurisdiction, their duties are very similar.

Using the Financial Structure of the Canadian Federal Government we can broadly define the role of the Auditor General as described in the Auditor General Act as follows:

The Auditor General is an agent of the House of Commons, responsible directly to the house and charged with auditing government expenditures and revenue collections. This agent is charged with the traditional role of financial 'watchdog' of Parliament to ensure that public funds are fully accounted for and expended in accordance with the wishes of legislature.

While the role was expanded to include making observations on the economy, efficiency and effectiveness of government expenditures, it must be pointed out that the Auditor General is restricted from evaluating policy or determining whether a particular policy or program is justified, thus the position retains its political neutrality and does not get involved in partisan political debate.

The above description is often used with minor adjustments to also describe Provincial and Municipal Auditor General's duties where the position exists.

The bigger issue in these discussions seems to be the understanding of the role of an auditor. The proponents of Bill 202 seem to believe that the establishment of this position will cure all the ills that plague municipal financial management. This position is misguided because an auditor may not have the powers that the proponents believe it brings to the new office.

In 1896, the Court of Appeal in England delivered a landmark judgment in the Kingston Cotton Mills case. Lord Justice Lopes delivered the following rule: *"It is the duty of an auditor to bring to bear on the work he has to perform that skill, care, and caution which a reasonably competent, careful, and cautious auditor would use.*

*An auditor is not bound to be a detective, or, as was said, to approach his work with suspicion, or with a foregone conclusion that there is something wrong. **He is a watchdog but not a bloodhound.***

Auditors must not be made liable for not tracking out ingenious and carefully laid schemes of fraud, when there is nothing to arouse their suspicion... So to hold would make the position of auditor intolerable"

This decision may be more than a hundred years old, and it has helped to shape the auditing profession. Most if not all of this legal precedent still holds true today, despite

many changes in accounting standards and constitutional changes. The problem is that in the 21st century many aspects of the financial world has changed, but the demand for more transparency and accountability are still not being met fully. The reality remains that the work of an auditor often happens after the fact. Therefore unless the Municipal Auditor is given special powers, he or she will still be a *'watchdog'*, when what is truly required is a *'bloodhound'*.

Municipal Auditor General

Bill 202, Municipal Government (Municipal Auditor General) Amendment Act 2009 proposes to create a new position responsible for the auditing of local authorities. The proposed bill states: "This Bill will create the Office of the Municipal Auditor General. The Municipal Auditor General would carry out random audits of municipalities and make recommendations regarding their financial statements and any system or program involving public funds.

The Municipal Auditor General would also make recommendations to the minister about financial information required for municipalities."

Why?

The proponents of this Bill state that the position is needed because it:

- Will increase efficiency and accountability
- Will keep municipal politicians honest and help them do their jobs better
- Would prevent the non-filing of financial statements by small local authorities
- Will undertake comprehensive auditing of municipal expenditures (verify compliance and value for money).
- Would allow municipalities to share best practices
- Would keep expenditures by large municipalities in check.

While we agree with all these opinions, we would rather let the proponents of the Bill defend their positions.

Why not?

The Institute is not opposed to the establishment of a new Municipal Auditor, but rather questions how this new position is going to do what it is purported to achieve as the proponents of the Bill believe. The question is why are we sceptical?

Let us look at some recent financial debacles:

- The recent world recession was caused by a collapse of the financial markets, not because there was no auditing, but rather that there was no oversight of financial transactions. More importantly these transactions were caused by the insistence of subsequent governments policies to provide mortgages to people who could not afford housing under market rates, because the philosophy was that it was a right to own a house. Even in some cases when you could not really afford it.
- In recent cases of corporate fraudulent such as Enron, it was not a lack of auditing but rather a combination of 'off-balance sheet' transactions and rules governing the relationship between auditors and consultants (Arthur Andersen), that created a climate where these acts were made possible.
- Calgary's huge expenditures and tax increases were the result of a so-called 'shadow budget' which is nothing but a three year business plan disguised as a three year budget and the decision to spend approximately \$50 million to built a pedestrian bridge, by a Spanish Architect, both these actions may have been instrumental for Bill 202.
- The disappearance of large amounts of gold at the Royal Mint is still unaccounted for, despite investigations by auditors.
- In the case of Aldermanic and Mayoral expenditures which recently raised the ire of Calgarians, the Calgary Herald reported the following: "City auditor Tracy McTaggart has no plans to look into politicians' expenses and is not believed to have done so". Furthermore," Calgary MLA Art Johnston, meanwhile, said his private member's bill to create a municipal auditor general wouldn't see that person probe politicians' expenses because the position is meant more to keep an eye on "big picture" spending and best practices".

All of the above happened, not because auditing or auditors did not exist, but they occurred because there was a lack of proper rules and oversight. In the case of Calgary's excesses we believe that there were either vague rules governing personal expenses, or no enforcement of current Municipal Government Act regulations. In the case of infrastructure grants the allocations were made due to funds given to municipalities 'without strings attached'.

Auditors with no teeth

The establishment of a new Municipal Auditor, in our opinion, will not necessarily stop the excesses of some municipalities. Too many examples of 'auditors with no teeth' exist at all levels of the public sector.

- At the Federal level, despite the work of a diligent Auditor General, we find that excessive expenditures and waste still exist.
- Close to home at the provincial level we find that the recommendations of The Alberta Auditor General are often ignored or not implemented fully.
- The recent case in the dispute between the City of Gatineau and its recently reinstated auditor general shows that some municipal auditor generals don't have enough independence from the cities they audit.

Furthermore, since Bill 202, will affect some 359 local authorities and municipalities we believe that the excesses of one large municipality should not be reason enough for the establishment of a new level of bureaucracy which, in our opinion may initially cost the taxpayer some \$750,000/yr and then grow in future years. This decision, without the consideration of alternatives to use existing or new municipal regulations, is tantamount to using **"a sledge hammer to swat a fly"**.

Local authorities are creatures of the province and are governed by the Municipal Government Act (MGA). Rules already exist on how these entities have to run their affairs. Larger municipalities already have an independent external auditor, plus an internal auditor, 'more or less independent' depending on the organization's structure; the latter reporting to an audit committee on a regular basis. The greater issue is that an

auditor does not dictate policy but only reviews the procedures and processes after the fact. Therefore when expenditures have been incurred, it may already be too late.

Furthermore, in recent past the province has refused, in some cases, to enforce the existing rules of the MGA. Rightly or wrongly, the buck has been passed back to the local authorities to examine any complaints and they have been left to either redress or ignore the issues, with no further consequences. With the Freedom of Information Act, governments can either delay or deny access to information pertinent to the creation of transparency. As a result it is futile to have an additional auditor in place because it may only give the appearance of accountability and in the end not resolve any of the problems.

Municipal Government Act of the Province of Alberta

Since local authorities are creatures of the Provincial Government they are governed by the Municipal Government Act. It is therefore appropriate to examine, for the purposes of this paper, the specific and relevant sections and subsections which address the position of Auditor and auditing duties.

Auditors

280 (1) Each council must appoint one or more auditors for the municipality

(3) A council may not appoint a councillor, an employee of the municipality or an employee of one of its controlled corporations to an auditor.

(4) The council of the City of Edmonton or the City of Calgary may, on the approval of the Minister, appoint by bylaw an employee of the municipality to be the auditor for the municipality if the person is a chartered accountant, a certified management accountant or certified general accountant and reports directly to the council.

Auditor's reports

281(1) The auditor for the municipality must report to the council on the annual financial statements and financial information return of the municipality.

(2) The report on the financial statements and financial information return must be in accordance with

(a) the form and the reporting standards recommended from time to time by the Canadian Institute of Chartered Accountants and

(b) any modification of the form or standards or any supplementary form or standard established by the Minister by regulation

(3) The auditor must separately report to the council any improper or unauthorized transaction or non-compliance with this or another enactment or a bylaw that is noted during the course of an audit.

(4) The council of the Minister may require any further examination and report from the auditor.

Auditor appointed by the Minister

282(1) The minister may appoint one or more auditors to audit the books and accounts of a municipality if the Minister considers the audit to be needed or on the request of council

on the request of not fewer than 1/3 of councillors on the council, or

on receiving a sufficient petition from the electors of the municipality requesting the appointment of an auditor.

The municipality is liable to the Minister for the costs of the audit as determined by the Minister.

The auditor must submit the auditor's report to the Minister and to council.

Civil liability of councillors

275(1) When a municipality makes a borrowing, loan or guarantees the repayment of a loan that causes the municipality to exceed its debt limit, a councillor who voted for the bylaw authorizing the borrowing, loan or guarantee is liable to the municipality for the amount borrowed, loaned or guaranteed, unless the borrowing, loan or guarantee has been approved by the Minister.

(2) If subsection **(1)** applies to more than one councillor in respect of a bylaw, the councillors are jointly and severally liable to the municipality for the amount borrowed, loaned or guaranteed under the bylaw.

(3) The liability may be enforced by action by:

(a) the municipality

(b) an elector or taxpayer of the municipality, or

(c) a person who holds a security under a borrowing made by the municipality.

Other Jurisdictions

The problems of municipal financial accountability does not exist in Alberta alone, however other jurisdictions have specific rules in place. For example:

Guide on the Audit of Federal Contributions - Part II: Suggested Approaches and Procedures Treasury Board of Canada Secretariat

As noted previously, the Cross-Servicing Agreement should outline the broad audit objectives which apply to a single audit. These should be to determine that:

1. Funds provided are being used in accordance with the terms and conditions of the contribution agreements and that the recipient has complied with the specified laws and regulations governing the contributions.
2. The recipient utilizes financial and other administrative procedures with proper internal controls to protect federal interests (and where provinces are involved in the single audit, provincial interests as well) and to effectively discharge management responsibilities.
3. Financial information included in reports and financial statements are presented fairly and (where previous period information is included) reported on a basis consistent with that of the prior period.

These broad audit objectives should be common for most single audits of recipients receiving contributions from more than one department.

The Association of Municipalities of Ontario (2007) states;

- Under the Municipal Funding Agreement Provision Audit Section 7.1 h of the Agreement requires municipalities to have its auditor prepare annually an Audit Statement. “7.1 h. an annual Audit Statement prepared by the Recipient’s auditor in accordance with section 5815 of the Canadian Institute of Chartered Accountants Handbook – Special Reports – Audit Reports on Compliance with Agreements, Statutes and Regulations, providing assurance that the terms of the Agreement have been adhered to and Funds received by the Recipient have been spent in accordance with the Agreement.”

- In instances of municipal reporting requirements, the auditor is expected to comment on whether or not a municipality has complied with the provision. The auditor is not expected to comment on the quality of reports produced by the municipality.

The Audit problem

The bigger problem lies in the current definition and audit model. It is not that we need a new level of Municipal auditor but rather that the standards of auditing and powers of the auditor must be changed, The corporate sector has seen its own problems and has tried to fixed it through additional standards and rules, such as Sarbanes and Oxley. But perhaps we need a completely new auditing model that will encompass the following ideas.

Independence

In our opinion the key to good oversight , accountability and transparency lies in the independence of the auditor. In some cases the independence issue has been aggravated by the increasingly entrepreneurial management style of some audit firms and auditors. The audit, too often is viewed as an assurance-type service. In the public sector because of the reporting nature of the Auditor, the relationship with the municipality may well have allowed some recent problems to remain undetected.

Standards as a substitute for audit judgment

Just because an auditor follows the auditing standards does not necessarily means that they are fulfilling their duties. Unfortunately too often the thrust of an audit has been to seek compliance with the form rather than the spirit of the standards. As Harvard Business School professors Paul M.Healy and Krishna G.Palepu state; the push for standardization will enable “auditors to abdicate responsibility as processors of information.”

Auditors as detectors of fraud

In the audit profession the view still is that “audits are not designed to detect management fraud. To detect fraud can be done, however it is very costly and time – consuming. On the other hand the public view is that an audit should cover the detection of fraud, more so in light of the numerous corporate fraud and public sector mismanagement.

In a recent press conference Warren Buffet the billionaire investor said:” You would be amazed how compliant auditors have been in the past decade, not only cooperating but suggesting techniques for making numbers less useful-less truthful- to investors” Could the same be said of public sector internal auditors? Not for us to decide.

To be fair the audit profession has been working at making changes, and better late than never, it is accepting that auditors must consider fraud in an audit of financial statements as expressed in the revised International Auditing Standard exposure draft which requires auditors to “maintain an attitude of ‘professional skepticism’ recognizing the possibility that a material misstatement due to fraud could exist.”

The Alberta discussion about auditors is not unique. In the U.K Lib Dem leader Nick Clegg attacked the electoral watchdog for "simply rubber stamping" political donations instead of scrutinising politicians' claims. We should therefore understand that the

The audit profession has found itself in an unenviable position because of a critical mismatch: “The world views the audit profession as a bloodhound that is expected to hunt fraudsters and prevent all frauds; the audit profession views itself as more of a watchdog that can bark when burglars come its way. Unfortunately for the profession, some blue-blooded auditors kept watching while the dogs ran away with shareholders’ money in some high-profile corporate scandals. Can we afford to let the same thing happen in the public sector?”

Recommendations

Given our scepticism, we strongly believe that there are other ways to deal with the current situation of excessive expenditures by municipalities. To this effect we present a number of alternatives, which may or may not be used either individually or in combination at the discretion of the Legislature.

- First and foremost we request that the province promotes and encourages municipalities to adopt the New Public Sector Management concept which will use accrual accounting and budgeting to manage and report their finances.
- The Minister under the MGA should demand that all large municipalities who do not have a Municipal Auditor General (MAG) appoints one immediately.
- That the powers of the MAG include the complete audit for fraud and mismanagement by any municipality
- That the role of the MAG be completely and truly independent of Council or any Committee of Council
- That the MAG not report to an audit committee, as it is often the case, but to the public.
- That the MAG be given powers to start a review of proposed expenditures and programs prior to implementation, during and after implementation.
- That the MAG of a municipality be given enough latitude in the performance of his/her duties to be a 'bloodhound' rather than a 'watchdog'.
- That the office of Auditor General of the Province appoints an auditor to work with large municipalities' Auditor General on random audits as required by the Minister for special purposes.
- That the Act be change to add to section **275** to include penalties if any infractions have been found by the MAG with regards to non compliance.
- That instead of allocating funds 'without strings attached' as was the case in the past, all funds be granted for specific purposes and only be used for the purpose as stated in a specific agreement between the municipality and the province.
- **Structure:** Each large municipality will continue to have an Internal Auditor reporting to an Audit Committee and Council, an External Auditor to ensure the Financial Statements and Standards of Accounting are observed.

- Finally, the establishment, by law under the Minister, as required of a city by city Municipal Auditor General, with additional powers to be a bloodhound looking for infringements and fraud with total independence, and reporting to the general public.

Conclusions

With a global recession and several cases of mismanagement and lack of oversight in both the public and private sectors, it is not a surprise to see the call for a Municipal Auditor. It seems that when the going gets tough, Albertans unwittingly support politicians to create a new level of bureaucracy to cover their tracks.

We also understand the reluctance of existing local authorities to accept the creation of a Municipal Auditor. In our opinion, these opponents of the Bill have their own turf to protect. There is a vested interest for municipalities to maintain a modicum of independence for their expenditures, however some would rather see the Province get out of their way completely, as IPSA explained in the report ***'The City State Agenda: Concealed Empire Building-2006'*** and yet continue to demand more funds from the Province to continue their sometime extravagant expenditures, all with no strings attached.

The Institute for Public Sector Accountability (IPSA) advocates transparency and accountability at all levels of government. We opposed the three year Calgary business plan masquerading as a three year budget; we also opposed provincial infrastructure funding 'without strings' attached. Now that the process and the expenditures have gone out of hand politicians and groups, who may or may not have supported these expenditures, are demanding the creation of a new Municipal Auditor. In our opinion this would be another level of bureaucracy which may not be the solutions to the growing spending problems of some municipalities.

Many small local authorities may not need that level of scrutiny, but should continue to be governed by the Municipal Government Act that requires the current reporting structure. However, for larger municipalities who do not have a separate Auditor General, we suggest that the Minister mandates that they do so. In addition as explained in the report we ask that these Municipal Auditor General have special powers which would give them the ability to monitor and not just audit after the fact. In effect giving them the ability to become 'bloodhounds' and have more teeth in the performance of

their duties as they will have to report to the public instead of an audit committee, usually chaired by an elected official, with appointed members of the public. We would recommend that the new Municipal Auditor for large cities report to the public.

The practice of diverting additional funds to pet projects will continue. Without performance measurements in place and penalties for non-compliance it is doubtful that even an auditor will be able to prevent government excesses. IPSA asks that stringent rules of 'external restrictions' be put into place to increase accountability, and ensure allocated funds be spent only on approved projects.

The Public Sector Accounting Board and The International Federation of Accountants already issue accounting standards for the public sector. They just have to be observed and practiced. Part of an auditor's role is to ensure that these rules and principles have been adhered to. In the public sector since there seems to be no penalties attached to any excess expenditure the only result is a slap of the wrist and the taxpayer ultimately pays for the additional expenditure.

What is required is funding with 'strings attached' and, a City Municipal Auditor General with teeth if it is proven that there were unproven excesses, there should consequences attached, not just another level of bureaucracy.

References

Watchdog or Bloodhound? The Push and Pull Toward a New Audit Model By Deepak Sarup, CISA, FCA Volume 1, 2004

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Canada is one of the most democratic countries of the world. Its diversity and cultural richness are the basis for our prosperity. However in recent past there have been too many instances of government mismanagement, which if left unchallenged can and will endanger our democratic system.

In the 21st century we can no longer manage our public institutions with 20th century models. It is time to re-examine the role of government in our society and seek new ways for the delivery of public services. We need more transparency and accountability in the public sector. There is a need for a new vehicle to allow citizens to express their opinions and provide new ideas to maintain our prosperity.

The Institute for Public Sector Accountability (IPSA) is a non-profit organization founded to promote transparency and accountability in the public sector. **IPSA** is dedicated to the enhancement of democracy.

Vision:

Through research, analysis, evaluation and the publication of papers and articles, IPSA will inform and provide new ideas and add a new voice to the democratic process.

Mission:

- **To inform the public on issues related to the public sector**
- **To be a voice to make government more transparent and accountable**
- **To educate the public on matters concerning public policy**
- **To promote dialogue between the public, politicians, and public sector administrators**

How can you help?

The Institute for Public Sector Accountability is a not-for-profit organization, and we cannot enhance democracy and promote your ideas without your help. We invite you to support us and make a donation. Please contact our President and CEO at (403) 238-3865 for more information.

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