

Audit Plans for 2023 and 2024

Auditor General's Office

December 9, 2022

Overview

- Audit Planning Process
- Audit Plans for 2023 and 2024
- Auditor General's Responsibilities per By-law 2015-217

Audit Planning Process

- In accordance with By-law 2015-217, the Auditor General submits an annual audit plan to Audit Committee for information by December 31 of each year.
- No deletions or amendments can be made except by the Auditor General.
- Subject to a two-thirds resolution of Council, the Auditor General may complete additional assignments requested by Council if they are funded from reserves.
- Subject to the provision of additional funding, additional matters may be audited if requested by a Board of Directors of the agencies, boards and corporations that are controlled by the City.
- The annual audit planning process includes an independent assessment of risks and emerging issues in the City, a review of municipal audit trends, and input from members of Council and the Executive Leadership Team.

2023	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Manager Days	Contract Days	Total Days
	Audits Carried Forward from 2022	8	2		10
2023.1	Enterprise Risk Management	2.5			2.5
2023.2	Engineering Services Audit (C,F,P,R)	67.5	2.5	5	75
2023.3	Parks Services Audit (C,F,P,R)	10	65		75
2023.4	Economic Development Audit (C,F,P,R)	10	65		75
2023.5	IT Security Assessment (C,P,F,R)	9	1	5	15
2023.6	Program/Process Audits (C,F,P,R)	25	2.5		27.5
2023.7	Landfill Management Audit (C,F,P,R)	5	55		60
	Investigations and Reports on Hotline	35	5		40
	Review of Reports to Council	10			10
	Annual Report to Council	9	1		10
	Annual Risk Assessment & Audit Plan	9	1		10
	Days Assigned to Audits, Investigations & Reports	200	200	10	410

2024	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Manager Days	Contract Days	Total Days
	Audits Carried Forward from 2023	2.5	7.5		10
2024.1	Enterprise Risk Management	2.5			2.5
2024.2	Long-Term Care Audit (C,F,P,R)	45	5		50
2024.3	Transit Services Audit (C,F,P,R)	5	70		75
2024.4	Planning Services Audit (C,F,P,R)	70	5		75
2024.5	Cash Controls Audit (C,F,P,R)	5	15		20
2024.6	Process Audit (C,F,P,R)	5	40		45
2024.7	Program Audit (C,F,P,R)	7.5	45		52.5
	Investigations and Reports on Hotline	32.5	7.5		40
	Review of Reports to Council	10			10
	Annual Report to Council	7.5	2.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Days Assigned to Audits, Investigations & Reports	200	200		400

Auditor General's Responsibilities per By-law 2015-217

- 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 or environment, and sustainability; and other audits as appropriate; for all programs, activities and functions of City departments, agencies, boards, commissions and corporations as well as the offices of the Mayor and members of Council (except for complaints about alleged breaches of the Code of Conduct or Municipal Conflict of Interest Act);
 - to undertake investigations including suspected fraudulent activities, misappropriation or other similar irregularities;
 - 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;

Auditor General's Responsibilities per By-law 2015-217

- 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;
- At the request of Council or a board of directors, the Auditor General may conduct financial (excluding attest), compliance and performance audits of boards, commissions, or corporations where the City holds more than 50% of the members of the board;
- Audits shall be conducted at such time and to the extent that the Auditor General considers appropriate;
- The Auditor General shall not call into question or review the merits of the policies and objectives of Council.