

2021 External Audit Planning Report

Presented To:	Audit Committee
Meeting Date:	December 9, 2021
Type:	Presentations
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Recommended by:	General Manager of Corporate Services

Report Summary

This report and presentation provides a recommendation regarding audit areas and systems that will be reviewed during the external audit, the audit approach and details relating to scope and timing of the audit.

Resolution

THAT the City of Greater Sudbury approves the 2021 External Audit Plan as outlined in the report entitled “2021 External Audit Planning Report”, from the General Manager of Corporate Services, presented at the Audit Committee meeting on December 9, 2021.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report refers to operational matters and has no direct connection to the Community Energy & Emissions Plan.

Financial Implications

There are no financial implications associated with this report.

Background

In accordance with generally accepted auditing standards, an annual audit plan must be approved by the Audit committee. The objective of the audit plan is to identify audit areas and systems that will be reviewed during the external audit, explain the audit approach to be used, provide information with respect to the scope and timing of the audit and identify specific issues for the year under review.

Our external auditors will be presenting an overview of their External Audit Planning Report with respect to the 2021 year-end. The full External Audit Planning Report is attached.

Oscar Poloni from KPMG will be presenting the External Audit Planning Report. The purpose of the presentation is to provide information to the Audit Committee relating to the activities of the City External Auditors in discharging their audit responsibilities.