

For Information Only

Audit Plans for 2020 to 2022

Presented To:	Audit Committee
Presented:	Tuesday, Dec 03, 2019
Report Date	Monday, Nov 18, 2019
Type:	Correspondence for Information Only

Resolution

For Information Only

Relationship to the Strategic Plan / Health Impact Assessment

Audits promote effective governance practices, value for money in operations and effective safeguards over assets.

Report Summary

This report describes the mandate of the Auditor General's Office and the audit planning process and contains the annual audit plans for 2020 to 2022.

Financial Implications

No direct financial implications.

Signed By

Auditor General

Ron Foster

Auditor General

Digitally Signed Nov 18, 19

Audit Plans for 2020 to 2022

Auditor General's Office

November 15, 2019

Overview

- Mandate of the Auditor General's Office
- Audit Planning Process
- Audit Plans for 2020 to 2022

Mandate of the Auditor General's Office

- The Auditor General is responsible for assisting the Council in holding itself and its administrators accountable for the quality of stewardship over public funds and for achievement of value for money in municipal operations.
- The Auditor General's Office plans, conducts, evaluates and monitors the results of financial, compliance and performance audits (except the financial statement audit) of all programs, activities and functions of all City departments and offices of the Mayor and Council and performs governance audits of agencies, boards, municipally-controlled corporations of the City.
- The Auditor General's Office also conducts investigations, coordinates reporting for the Wrongdoing Hotline and supports the Enterprise Risk Management process.

Audit Planning Process

- The Auditor General submits an annual audit plan to Audit Committee for information by December 31 of each year.
- The annual audit planning process includes an independent risk assessment of municipal audit trends, emerging issues and also considers input from members of Council and the City Manager.
- 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 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.

2020	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 2019	18	2		20
2020.1	Enterprise Risk Management	5	5		10
2020.2	Core Services Review Report (C,F,P,R)	10			10
2020.3	GS Airport Governance Audit (G,P,R)	9		1	10
2020.4	Waste Water Services VFM Audit (C,F,P,R)	10	75		85
2020.5	Contract Management Audit (C,F,P,R)	70	15		85
2020.6	Fleet Services VFM Audit (C,F,P,R)	10	75		85
2020.7	IT Security Assessment – Phase 2 (G,P,R)	13.5		1.5	15
	Investigations and Reports on Hotline	30	20		50
	Review of Reports to Council	10			10
	Annual Report to Council	2	8		10
	Annual Risk Assessment & Audit Plan	10			10
	Total Days Assigned to Audits	197.5	200	2.5	400

2021	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 2020	3	7		10
2021.1	Enterprise Risk Management	2.5	2.5		5
2021.2	IT Procurement Audit (C,F,P,R)	9	1		10
2021.3	Procurement Audit (C,F,P,R)	25	5		30
2021.4	Conservation Authority Governance Audit (G,P,R)	1	8	1	10
2021.5	Waste Collection VFM Audit (C,F,P,R)	10	75		85
2021.6	Water VFM Audit (C,F,P,R)	10	75		85
2021.7	Economic Development Services VFM Audit (C,F,P,R)	75	8.5	1.5	85
	Investigations and Reports on Hotline	39	11		50
	Review of Reports to Council	10			10
	Annual Report to Council	3	7		10
	Annual Risk Assessment & Audit Plan	10			10
	Total Days Assigned to Audits	197.5	200	2.5	400

2022	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Manager Days	Contract Days	Total Days
2022.1	Enterprise Risk Management	1	4		5
2022.2	Public Health Sudbury Governance Audit (G,P,R)	1	8	1	10
2022.3	Leisure Services VFM Audit (C,F,P,R)	10	75		85
2022.4	Transit VFM Audit (C,F,P,R)	10	75		85
2022.5	Citizens Services VFM Audit (C,F,P,R)	75	10		85
2022.6	Corporate Security Audit (C,F,P,R)	35	5		40
2022.7	IT Security Audit (C,P,R)	8.5		1.5	10
	Investigations and Reports on Hotline	35	15		50
	Review of Reports to Council	10			10
	Annual Report to Council	2	8		10
	Annual Risk Assessment & Audit Plan	10			10
	Total Days Assigned to Audits	197.5	200	2.5	400