

Auditor General's Office 2012 Audit Work Plan

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On: January 17, 2011
To: Audit Committee

2012 Audit Work Plan

- The Auditor General reviewed management's work plan of reviews for efficiencies and economies as provided in the 2012 budget process.

Rethink, Refocus, Rebalance

- The Auditor work plan is designed not to duplicate commitments and reviews made by management:
 - a review of City owned lands and facilities for possible disposal,
 - an examination of efficiencies with internal processes such as
 - disposal of surplus equipment
 - fleet services,
 - mail delivery and
 - garbage and recycling collection at City facilities, and
 - enhanced efforts to collect on failed tax sale properties.

2012 Audit Work Plan

- The Auditor General has taken the committee's priorities into account in developing the 2012 Audit Work Plan.
- Audit Committee feedback on potential audits and priorities was previously provided by the committee, and through meetings with individual committee members.
- The Auditor General has also taken issues identified through the audit process, and through ongoing monitoring of council meetings into account in developing the 2012 Audit Work Plan.

2012 Audit Work Plan

- Projects have been identified where audit or review procedures are expected to present the greatest organizational value for the time committed.
- The 2012 Audit Work Plan provides the Audit Committee with an overview of how resources allocated to the Auditor General's Office are intended to be used during 2012.

2012 Audit Work Plan

2012 AUDIT WORK PLAN		
<i>Audit</i>	<i>Projects identified where audit or review procedures are expected to present the greatest organizational value for the time committed</i>	<i>Proposed Sequence of Audit Reports</i>
Auditor General Office Peer Review Audit Results	Answers the question: Who audits the auditors? <ul style="list-style-type: none"> A formal peer review conducted by independent audit professionals in accordance with generally accepted Government Auditing Standards 	MARCH 2012
Water main Emergency Repairs	To identify opportunities in support of the achievement of value for money for water distribution system repair and maintenance operations <ul style="list-style-type: none"> Evaluate oversight and management of emergency water distribution system repair activities by city crews and contractors 	MARCH 2012

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<i>Audit</i>	<i>Projects identified where audit or review procedures are expected to present the greatest organizational value for the time committed</i>	<i>Proposed Sequence of Audit Reports</i>
Impact of Changes To Road Design (Asphalt Grindings and Road Cross-fall)	<p>To identify opportunities in support of the achievement of value for money related to the impact(s) of significant changes to road design, and to ensure that asphalt assets are safeguarded (properly accounted for)</p> <ul style="list-style-type: none"> • Evaluation of engineering, managerial and financial controls over asphalt grindings assets • Review of the management of road and asphalt tendering specifications (identifying highest and best uses of asphalt, recycling of the city's asphalt grindings) • Evaluation of the impact of changes to road cross fall in the costs of repair road construction, remediation and replacement 	MAY 2012

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Audit	<i>Projects identified where audit or review procedures are expected to present the greatest organizational value for the time committed</i>	<i>Proposed Sequence of Audit Reports</i>
User Fees – Shift In Funding Sources	<p>To improve communication and understanding of value for money achieved through user fees, identifying budget pressures as a result of shifts in the balance between user paid (rate) funding and general (tax) funding for various programs</p> <ul style="list-style-type: none"> • User fees are generally increasing by 3 percent per year, while full program costs (direct operating, capital and overhead costs) may be increasing at a greater percent • Review of the full operating and capital cost and sustainability of selected programs. 	JULY 2012

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Audit	<i>Projects identified where audit or review procedures are expected to present the greatest organizational value for the time committed</i>	<i>Proposed Sequence of Audit Reports</i>
Corporate Grants, Donations and Contributions	<p>To improve communication and understanding of value for money achieved through corporate grants, donations and contributions, identifying budget pressures due to financial and “in-kind” expenditures in support of Council objectives</p> <ul style="list-style-type: none"> • Determine the number of different points of access organizations and individuals have to obtain CGS support through grants, donations and other contributions • Determine the types (financial and in-kind) and the value of support provided to organizations and individuals to assist them in achieving stated goals and objectives • Evaluate expenditure and compliance controls as compared to city policies, bylaws and resolutions 	SEPTEMBER 2012

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<i>Audit</i>	<i>Projects identified where audit or review procedures are expected to present the greatest organizational value for the time committed</i>	<i>Proposed Sequence of Audit Reports</i>
Falconbridge Infrastructure Stimulus Roads Project, Value For Money and Control	<p>To learn from a completed project and identify opportunities in support of the achievement of value for money for roads construction projects</p> <ul style="list-style-type: none"> • Evaluation of engineering, managerial and financial risks, opportunities and controls experienced in this project • Evaluate opportunities for improvement in capital project inspection and management for future projects • Evaluation of the final outcome (did we get what we paid for?) 	NOVEMBER 2012

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Environmental Services Waste Management	A review of waste management contract(s) to identify opportunities in support of the achievement of value for money in waste management operations <ul style="list-style-type: none"> • Mid point evaluation of a ten(10) year waste collection contract awarded in January 2006 • Evaluate opportunities for improvement in the handling of citizen inquiries and concerns 	DECEMBER 2012