

Final Audit Plans for 2019 and 2020

Auditor General's Office

March 27, 2019

Overview

- Mandate of the Auditor General's Office
- Audit Planning Process
- Audit Plans for 2019 and 2020

Mandate of the Auditor General's Office

- The Auditor General “reports to council and 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 (AGO) plans, conducts, evaluates and monitors the results of financial, compliance and performance audits (except the annual attest audit) of all programs, activities and functions of all City departments, agencies, boards, municipally-controlled corporations, and offices of the Mayor and Council.
- The AGO also conducts investigations, coordinates reporting for the Wrongdoing Hotline and supports the Enterprise Risk Management process.

Audit Planning Process

- The Auditor General prepares an annual audit plan for review by the Audit Committee and Council.
- The annual audit plan is risk-based and incorporates input from members of Council and the Executive Leadership Team.
- As outlined within By-law 2015-217, no deletions or amendments can be made to the plan except by the Auditor General.
- Subject to the provision of appropriate funding, additional matters may be audited if requested by Audit Committee and Council or a Board of Directors of agencies, boards and corporations that are controlled by CGS.

2019	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 2018	25	5		30
2019.1	Enterprise Risk Management	5	30		35
2019.2	Internal Controls Audit (C,F,P,R)	1	4		5
2019.3	Winter Maintenance VFM Audit (C,F, P)	10	65		75
2019.4	Compensation Management Audit (C,F, P)	35	40		75
2019.5	Asset Management VFM Audit (C,F,P)	65	10		75
2019.6	IT Security Assessment – Phase 1 (G,P,R)	5	5	5	15
2019.7	Business Process Controls Review (C,F,P,R)	19	1		20
	Investigations	10	30		40
	Review of Reports to Council	10			10
	Annual Report to Council	5	5		10
	Annual Risk Assessment & Audit Plan	10			10
	Total Days Assigned to Audits	200	195	5	400

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	4	26		30
2020.1	Enterprise Risk Management	5	25		30
2020.2	Internal Controls Audit (C,F,P,R)	1	4		5
2020.3	IT Governance Audit (G,P,R)	10	5		15
2020.4	Economic Development VFM Audit (C,F,P,R)	10	65		75
2020.5	Water VFM Audit (C,F,P,R)	65	10		75
2020.6	Fleet Management VFM Audit (C,F,P,R)	65	10		75
2020.7	IT Security Assessment – Phase 2 (G,P,R)	5	15	5	25
	Investigations	10	30		40
	Review of Reports to Council	10			10
	Annual Report to Council	5	5		10
	Annual Risk Assessment & Audit Plan	10			10
	Total Days Assigned to Audits	200	195	5	400