

Audit Plans for 2021 and 2022

Auditor General's Office
November 26, 2020

Overview

- Mandate of the Auditor General's Office
- Audit Planning Process
- Audit Plans for 2021 and 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.

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	5	10		15
2021.1	Enterprise Risk Management	5	5		10
2021.2	Real Estate VFM Audit (C,F,P,R)	75	15		90
2021.3	Water Treatment Services VFM Audit (C,F,P,R)	75	15		90
2021.4	Social Services VFM Audit (C,F,P,R)	5	85		90
2021.5	Cash Controls Audit (C,P,R)	5	10		15
	Investigations and Reports on Hotline	5	45		50
	Review of Reports to Council	10			10
	Annual Report to Council	2	8		10
	Annual Risk Assessment & Audit Plan	8	2		10
	Total Days Assigned to Audits	195	195	0	390

2022	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 2021	10	5		15
2022.1	Enterprise Risk Management	7.5	2.5		10
2022.2	Transit Services VFM Audit (C,F,P,R)	5	75		80
2022.3	Financial Services VFM Audit (C,F,P,R)	75	5		80
2022.4	Corporate Security VFM Audit (C,F,P,R)	35	5		40
2022.5	Linear WWW Audit (C,F,P,R)	5	75		80
2022.6	IT Risk Assessment – Phase 2 (C,P, F, R)	5	5	5	15
	Investigations and Reports on Hotline	32.5	12.5		45
	Review of Reports to Council	10			10
	Annual Report to Council	2	8		10
	Annual Risk Assessment & Audit Plan	8	2		10
	Total Days Assigned to Audits	195	195	5	395