

Attachment 1

Draft Audit Plans for 2019 and 2020

Auditor General's Office

December 21, 2018

Overview

- Mandate of the Auditor General's Office
- Audit Planning Process
- Draft Audit Plans for 2019 and 2020
- Audits Completed in 2017 to 2018

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.
- The Draft Audit Plan for 2019 responds to financial risks identified in the budgeting process and will be finalized once the 2019 budget is available.
- 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	15	12.5		27.5
2019.1	Enterprise Risk Management	10	30		40
2019.2	Overtime Management Audit (C,P,F)	25	5		30
2019.3	Winter Maintenance VFM Audit (C,P, F)	10	65		75
2019.4	Compensation Management Audit (C,P, F)	40	30	5	75
2019.5	Fleet Management VFM Audit (C,P,F)	65	10		75
2019.6	IT Security Assessment - Phase 1 (G,P)	2.5		5	7.5
	Investigations	10	30		40
	Review of Reports to Council	10			10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	10			10
	Total Days Assigned to Audits	200	190	10	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	5	25		30
2020.1	Enterprise Risk Management	10	30		40
2019.2	Greater Sudbury Library Audit (G,R,C)	5	10		15
2020.3	Economic Development VFM Audit (C,P,F)	10	65		75
2020.4	Contract Management Audit (C,P,F)	65	10		75
2020.5	Sudbury Transit VFM Audit (C,P,F)	65	10		75
2020.6	IT Security Assessment - Phase 2 (G,P)	7.5	2.5	10	20
	Investigations	10	30		40
	Review of Reports to Council	10			10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	10			10
	Total Days Assigned to Audits	200	190	10	400

AUDIT INITIATIVES COMPLETED DURING 2018		As at Dec 31 2018
Enterprise Risk Management – Phase 1		COMPLETE
Greater Sudbury Police Services Board		COMPLETE
Greater Sudbury Community Dev Corporation		COMPLETE
Greater Sudbury Housing Corporation		COMPLETE
Purchasing Services		COMPLETE
Facilities Maintenance		COMPLETE
GSU & GSH		COMPLETE
Pioneer Manor		COMPLETE
Annual Grants Program		DRAFT REPORT
Downtown Business Improvement Area		PLANNING
Infrastructure & Growth Procurement		DRAFT REPORT
Roads Maintenance		DRAFT REPORT