

Attachment 1

Audit Plans for 2018 to 2020

Auditor General's Office

December 21, 2017

Overview

- Mandate of the Auditor General's Office
- Audit Planning Process
- Audit Plans for 2018 to 2020
- Audits Completed in 2016 and 2017

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 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, commissions and corporations, and the offices of the Mayor and members of Council.

Audit Planning Process

- The Auditor General prepares an annual work plan for approval by the Audit Committee and Council.
- The Auditor General's plans are risk-based and incorporate input from Audit Committee and the Executive Leadership Team.
- The 3-Year Audit Plan proposed covers the major risks within the City.
- 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, the Auditor General may audit additional matters if requested by Audit Committee and Council or a Board of Directors.

2018	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2017	Audits Carried Forward from 2017	7.5	12.5		20
2018.1	Enterprise Risk Management	52.5	35	2.5	90
2018.2	Greater Sudbury Utilities Inc. Audit (G,R,C)	7.5	0	2.5	10
2018.3	Committee of Mgmt Pioneer Manor Audit (G,R,C)	7.5	0	2.5	10
2018.4	Downtown Sudbury BIA Bd of Mgmt Audit (G,R,C)	2.5	0	7.5	10
2018.5	Community Grants Process Audit (C,P, F)	5	10		15
2018.6	Growth & Infrastructure Procurement Audit (C,P, F)	40	55		95
2018.7	Roads Maintenance VFM Audit (C,P,F)	35	60		95
	Investigations	20	20		40
	Review of Reports to Council	10	0		10
	Annual Report to Council	5	5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	200	200	15	415

2019	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2018	Audits Carried Forward from 2018	7.5	12.5		20
2019.1	Enterprise Risk Management	30	30		60
2019.2	Greater Sudbury Library Board Audit (G,R,C)	7.5	0	2.5	10
2019.3	S&D Board of Health Audit (G,R,C)	7.5	0	2.5	10
2019.4	Sudbury Airport CDC Audit (G,R,C)	7.5	0	2.5	10
2019.5	WWW VFM Audit (C,P, F)	20	60		80
2019.6	Compensation Management Audit (C,P, F)	55	15		70
2019.7	Contract Management Audit (C,P,F)	27.5	47.5		75
	Investigations	15	25		40
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Annual Quality Assurance Review	2.5	0	2.5	5
	Total Days Assigned to Audits	200	200	10	410

2020	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2019	Audits Carried Forward from 2019	7.5	12.5		20
2020.1	Enterprise Risk Management	15	15		30
2020.2	Flour Mill BIA Board of Management Audit (G,R,C)	7.5	0	2.5	10
2020.3	Nickel District Conservation Authority Audit (G,R,C)	7.5	0	2.5	10
2020.4	Cash Controls Audit (C,P,F)	5	30		35
2020.5	Transit VFM Audit (C,P,F)	20	70		90
2020.6	Economic Development VFM Audit (C,P,F)	57.5	32.5		90
2020.7	IT Governance Audit (C,P,F)	40	10		50
	Investigations	20	20		40
	Review of Reports to Council	10	0		10
	Annual Report to Council	5	5		10
	Annual Risk Assessment & Audit Plan	5	5		10
	Total Days Assigned to Audits	200	200	5	405

AUDIT INITIATIVES	2017	2016
Vendor Audit		FINAL
Long-Term Financial Planning Process		FINAL
Risk Management Process	FINAL	DRAFT
Fire Services	FINAL	DRAFT
Paramedic Services	FINAL	DRAFT
Capital Budgeting Process	FINAL	
Greater Sudbury Police Services Board	DRAFT	
Greater Sudbury Community Dev Corporation	DRAFT	
Greater Sudbury Housing Corporation	DRAFT	
Purchasing Services	DRAFT	
Facilities Maintenance	FIELDWORK	
Enterprise Risk Management	PILOT	