

INFORMATION NOTE

Title: Summary of 2020 Internal Audit Activities

Date Prepared: March 3, 2021

Report To: Audit Committee

Councillor and Role: Choose an item.

Ward: N/A

Issue:

To provide the Committee with a summary of activities carried out by the Office of the City Internal Auditor during the 2020 year.

Discussion – Background and Current Status:

Audit Reports

- Prepared and presented the Water Distribution audit report.
- Completed fieldwork and prepared the Vendor Master File, Electronic Funds Transfer, and Wire Transfer audit report.
- Planned and completed fieldwork for the Fuel Process audit.
- Planned and conducted fieldwork (10%) for the Fleet – Preventative Maintenance audit (completion of this audit was postponed to 2021 due to the start of the busy winter season for the Fleet Division).
- Planned, completed fieldwork, prepared, and presented the SJRFD Training Division audit report.

Special Projects

- Conducted an investigation into anonymous allegations made against the SJRFD. Although the allegations were not substantiated, opportunity for improvements noted during the investigation led to the addition of an audit of the Training Division to the 2020 audit plan. As noted above, this audit was completed and presented to the audit committee during 2020.

Follow-up Activity

- Due to the pandemic, it was decided not to perform follow-up work at the end of the 1st quarter of 2020. This decision was made based on logistics due to the fact that many managers and employees had only recently begun working from home and were busy rearranging work processes and structures.

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- Follow-up work went ahead as scheduled at the end of the 3rd quarter of 2020 and a total of 58 recommendations were followed-up.

3rd Quarter

- 14-01 Recreation Division – 8 recommendations (Closed).
- 15-02 Commercial Property Tax Allowance – 5 recommendations (Closed).
- 16-01 Non-Profit Housing – 7 recommendations.
- 17-01 Citizen Service Centre – 30 recommendations.
- 17-02 e-Tendering – 4 recommendations.
- S17-01 Mile One Float Discrepancy – Not followed-up at this time.
- 18-01 SJTC (Metrobus) – 4 recommendations.
- 58 recommendations followed up in 3rd quarter.

Administrative

- Began research and development of the multi-year effort to update the internal audit risk assessment.
- Began research and development of the multi-year effort to update the Office of the City Internal Auditor's Policy and Procedure Manual.
- Monitored the Fraud Hotline and responded to any allegations made.

Professional Development

- Various seminars & webinars.
- All staff completed 40 hours of required professional development.

Committee Involvement

- Corporate Policy Committee Member (Sean J)

Key Considerations/Implications:

1. Budget/Financial Implications: N/A
2. Partners or Other Stakeholders: N/A
3. Alignment with Strategic Directions/Adopted Plans: N/A
4. Legal or Policy Implications: N/A
5. Privacy Implications: N/A

6. Engagement and Communications Considerations: N/A

7. Human Resource Implications: N/A

8. Procurement Implications: N/A

9. Information Technology Implications: N/A

10. Other Implications: N/A

Conclusion/Next Steps:

This memo is provided to the committee on an annual basis, in line with governance best practices, and is for information purposes only.

Prepared By: Sean Janes, City Internal Auditor

Approved By: Sean Janes, City Internal Auditor

Report Approval Details

Document Title:	Summary of 2020 Internal Audit Activities.docx
Attachments:	
Final Approval Date:	Mar 19, 2021

This report and all of its attachments were approved and signed as outlined below:

Kevin Breen - Mar 19, 2021 - 12:07 PM