

# DECISION/DIRECTION NOTE

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**Title:** 2021 Audit Plan

**Date Prepared:** March 3, 2021

**Report To:** Audit Committee

**Councillor and Role:** N/A

**Ward:** N/A

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## **Decision/Direction Required:**

To approve the 2021 audit plan.

## **Discussion – Background and Current Status:**

### Audit Objectives

In accordance with audit standards prescribed by the Institute of Internal Auditors, each full program review conducted by the Office of the City Internal Auditor will have three main objectives:

1. To ensure services are managed with due regard to significant risks that could possibly have a negative impact on the ability of the division or department to meet its objectives.
2. To ensure services are delivered in accordance with prescribed policies, procedures and Council or Board directives.
3. To ensure that processes are implemented to inform, direct, manage and monitor activities that are intended to facilitate the achievement of the City's strategic goals.

In addition to program reviews, follow-up reviews and reporting will be conducted in accordance with generally accepted internal auditing standards on areas that were the subject of a prior program review to evaluate the effectiveness of changes made in response to the recommendations of the initial report.

### Selection of Areas for Review

The 2021 audit plan has been developed using a combination of the previous, council approved, audit plan, discussions with Senior Management, observation, and professional judgement. As the plan includes a comprehensive update to the audit risk assessment it was decided to present a one-year plan instead of the traditional three-year plan. In addition, as the update to the risk

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assessment will be a multi-year effort and recognizing the speed in which risks change in today's dynamic environment, future plans will also be limited to a one-year time frame. It should also be noted that the proposed audit plan does not leave time for management or Council requests. Any request for audit services should be evaluated by the Audit Committee to determine if it should replace an item already included in the plan.

### Audit Plan

<b>2021 Audit Plan</b>	
<b>Program Reviews</b>	<b>Business Unit</b>
Fleet - Preventative Maintenance	Public Works - Fleet
Permitting Process	PERS, Regulatory Services
Go Bus	Metrobus
Aquatic Safety	Community Services - Recreation
<b>Follow-up Reviews</b>	<b>Business Unit</b>
Non-Profit Housing	Community Services, Non-Profit Housing
Mile One - Float Discrepancy	SJSE - Mile One Centre
e-Tendering	Finance & Admin. - Supply Chain
Metrobus - Cash Handling	Metrobus
Citizen Service Centre - Cash Handling	Community Services - CSC
RHB - Scale House Operations	Public Works - Environmental Services
Permit to Operate - Water Distribution	Public Works - Environmental Services
<b>Consultations/Investigations</b>	
Upon Request/As Required	
<b>Administration</b>	
Maintain Whistleblower Hotline	
Internal Audit Risk Assessment Update	
Office of the City Internal Auditor Policy and Procedure Manual Update	

### **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

**Recommendation:**

That Council approve the 2021 audit plan.

**Prepared by:** Sean Janes, City Internal Auditor

**Approved by:** Sean Janes, City Internal Auditor

**Report Approval Details**

Document Title:	2021 Audit Plan.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 - 12:01 PM**