

DECISION/DIRECTION NOTE

Title: Receiving, Stores and Issuing - Assignment #13-02

Date Prepared: April 24, 2019

Report To: Audit Committee

Councillor and Role: Councillor Debbie Hanlon, Chair

Ward: N/A

Decision/Direction Required:

To approve the removal of the Receiving, Stores and Issuing audit report (Assignment #13-02) from Internal Audit's follow-up list.

Discussion – Background and Current Status:

Current practice of the Office of the City Internal Auditor is to remove a report from the follow-up list after five years. The reasons for this practice are:

- changes occurring in an area over five years (i.e. new management, systems, processes, etc.) can make recommendations outdated
- perceived lack of importance of recommendations that are not acted upon over such a long period
- lack of resources available to internal audit that could be better spent in other areas

Management indicates the recommendations made in the Receiving, Stores and Issuing audit report are now substantially implemented (i.e. 93%). Only two recommendations remain outstanding and management have provided action plans for their implementation. To ensure audit resources are optimally utilized it is now recommended to remove this report from the follow-up list.

Key Considerations/Implications:

1. Budget/Financial Implications: N/A
2. Partners or Other Stakeholders: N/A

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3. Alignment with Strategic Directions/Adopted Plans:
 - A Sustainable City
 - An Effective City
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: The possibility exists that the pending recommendations will not be implemented, and the corresponding issues/risks identified will not be mitigated.

Recommendation:

To approve the removal of the Receiving, Stores and Issuing audit report from Internal Audit's follow-up list.

Prepared by/Date: Sean Janes, City Internal Auditor / April 24, 2019

Reviewed by/Date: Sean Janes, City Internal Auditor / April 24, 2019

Approved by/Date: Sean Janes, City Internal Auditor / April 24, 2019

Attachments: None