The City of St. John's
Office of the City Internal Auditor
Update to Three Year Audit Plan

Year 1 (2019)	Year 2 (2020)	Year 3 (2021)
Program Reviews:	**Program Reviews:**	**Program Reviews:**
- Review of Robin Hood Bay Scale House Operations (Public Works) (Started in 2018)	- Fleet Services - Maintenance (Public Works)	- Citizen's Service Centre - other than Cash Handling (Community Services) (Will need to further refine scope)
- Maintenance of Water Distribution (Public Works)	- Assessments (Finance & Admin.)	- Purchasing - Competitive Procurement Process (Finance & Admin.)
- Vendor Masterfile and Electronic Funds Transfer Review (Finance & Admin.)	- Equipment Fuel Process (Public Works)	- Permitting Process (PE&RS)
		- LVPO Review - time permitting (Finance & Admin.)
Consultations/Investigations: Management/Committee Requests	**Consultations/Investigations:** Management/Committee Requests	**Consultations/Investigations:** Management/Committee Requests
- Upon Request	- Upon Request	- Upon Request
- Mile One Float Discrepancy Follow-up (Started in 2018)	- Depot Fraud Assessment Workshop(s)	
Administration:	**Administration:**	**Administration:**
- Develop Audit Committee Terms of Reference	- Implement and Maintain Whistleblower Hotline	- Maintain Whistleblower Hotline
- Research and Develop Fraud Policy and Whistleblower Hotline	- Update Internal Audit Procedures Manual (time permitting)	
Follow-up Reviews: - All Recommendations due from previous Program Reviews	**Follow-up Reviews:** - All Recommendations due from previous Program Reviews	**Follow-up Reviews:** - All Recommendations due from previous Program Reviews

Note 1: Beginning in 2020 (possibly 2019) investigations into complaints made through the whistleblower hotline will require an unknown amount of Internal Audit resources. This could potentially impact the audit plan.

Note 2: This plan does not leave time for management or council requests. Any request should be evaluated by the committee to determine if it should replace a scheduled program review.