

# DECISION/DIRECTION NOTE

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**Title:** Update to Three-year Audit Plan (2019 – 2021)  
**Date Prepared:** September 3, 2019  
**Report To:** Audit Committee  
**Councillor and Role:** Councillor Debbie Hanlon, Chair  
**Ward:** N/A

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## **Decision/Direction Required:**

To approve the updated three-year audit plan.

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

Since the development and approval of the three-year audit plan (2019 – 2021) the Senior Internal Auditor has announced his retirement effective July 19, 2019 (last day worked June 21). A job competition is currently underway with the aim of having a Senior Internal Auditor in place by the middle of October. However, the loss of an experienced auditor in our two-auditor division will have a significant impact on our output and will necessitate a revision to the three-year audit plan. The revised plan is attached for your review.

## **Key Considerations/Implications:**

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

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9. Information Technology Implications: N/A

10. Other Implications: N/A

**Recommendation:**

To approve the updated three-year audit plan.

**Prepared by/Date:** Sean Janes, City Internal Auditor / July 2, 2019

**Reviewed by/Date:** Sean Janes, City Internal Auditor / July 2, 2019

**Approved by/Date:** Sean Janes, City Internal Auditor / July 2, 2019

**Attachments:** Update to Three Year Audit Plan

**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:**

- Review of Robin Hood Bay Scale House Operations (Public Works) (Started in 2018)
- Maintenance of Water Distribution (Public Works)
- Vendor Masterfile and Electronic Funds Transfer Review (Finance & Admin.)

**Program Reviews:**

- Fleet Services - Maintenance (Public Works)
- Assessments (Finance & Admin.)
- Equipment Fuel Process (Public Works)

**Program Reviews:**

- Citizen's Service Centre - other than Cash Handling (Community Services) (Will need to further refine scope)
- Purchasing - Competitive Procurement Process (Finance & Admin.)
- Permitting Process (PE&RS)
- LVPO Review - time permitting (Finance & Admin.)

**Consultations/Investigations:**

Management/Committee Requests

- Upon Request
- Mile One Float Discrepancy Follow-up (Started in 2018)

**Consultations/Investigations:**

Management/Committee Requests

- Upon Request
- Depot Fraud Assessment Workshop(s)

**Consultations/Investigations:**

Management/Committee Requests

- Upon Request

**Administration:**

- Develop Audit Committee Terms of Reference
- Research and Develop Fraud Policy and Whistleblower Hotline

**Administration:**

- Implement and Maintain Whistleblower Hotline
- Update Internal Audit Procedures Manual (time permitting)

**Administration:**

- Maintain Whistleblower Hotline

**Follow-up Reviews:**

- All Recommendations due from previous Program Reviews

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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.