

DECISION/DIRECTION NOTE

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

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



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

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.