

## Decision Note

**Title:** 2025 Audit Plan

**Date Prepared:** June 4, 2025

**Report To:** Audit Standing Committee

**Councillor and Role:** Councillor Tom Davis, Audit Committee

**Ward:** N/A

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**Decision/Direction Required:** To approve the 2025 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 2025 Audit Plan has been developed using a risk-based process. The Plan incorporates risk information gathered from all levels of management within the City, a jurisdictional scan of

audits recently performed by eight municipalities across Canada, and professional judgement. 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. It is anticipated that at least three of these audits will span into 2026.

### Audit Plan

<b>2025 Audit Plan</b>	
<b>Program Reviews</b>	<b>Business Unit</b>
Construction Engineering	PERS
Administration (Privacy)	Office of the City Solicitor
Development Process – Legal Services	Office of the City Solicitor
Maintenance of Municipal Parks	Public Works
Metrobus – Maintenance	St. John's Transportation Commission
SJRFD – Fire Suppression	St. John's Regional Fire Department
<b>Follow-up Reviews</b>	<b>Business Unit</b>
Training Division	SJRFD
Fuel Process	Finance & Corporate Services
Permit Process	PERS
Aquatic Safety	Community Services
Preventative Maintenance – Fleet	Public Works
Paratransit	St. John's Transportation Commission
Cyber Security Audit – IT Systems	Finance & Corporate Services
Occupational Health & Safety	Finance & Corporate Services
Cyber Security Audit – OT Systems	Public Works
SJRFD Mechanical Division	SJRFD
<b>Consultations/Investigations</b>	
Upon Request/As Required	
<b>Administration</b>	
Maintain Whistleblower Hotline	Update Procedure Manual / Risk Assmt.

### **Key Considerations/Implications:**

1. Budget/Financial Implications: N/A

2. Partners or Interested Parties: N/A

3. Is this a New Plan or Strategy: No

If yes, are there recommendations or actions that require progress reporting?

If yes, how will progress be reported? (e.g.: through the strategic plan, through Cascade, annual update to Council, etc.)

4. Alignment with Strategic Directions: N/A

Choose an item.

Choose an item.

5. Alignment with Adopted Plans: N/A

6. Accessibility and Inclusion: N/A

7. Legal or Policy Implications: N/A

8. Privacy Implications: N/A

9. Engagement and Communications Considerations: N/A

10. Human Resource Implications: N/A

11. Procurement Implications: N/A

12. Information Technology Implications: N/A

13. Information Management Implications: N/A

14. Other Implications: N/A

### **Recommendation:**

That Council approve the 2025 audit plan.

**Prepared by:** Sean Janes  
**Approved by:** Sean Janes

## Report Approval Details

Document Title:	2025 Audit Plan.docx
Attachments:	
Final Approval Date:	Jun 5, 2025

This report and all of its attachments were approved and signed as outlined below:

**Kevin Breen - Jun 5, 2025 - 4:27 PM**