

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

Year 1 (2020)

Year 2 (2021)

Year 3 (2022)

Program Reviews:

- Maintenance of Water Distribution (Public Works) (Started in 2019)
- Vendor Masterfile and Electronic Funds Transfer Review (Finance & Admin.) (Started in 2019)
- Equipment Fuel Process (Finance & Admin.)
- Fleet Services - Maintenance (Public Works)
- LVPO Review - (Finance & Admin.)

Program Reviews:

- Permitting Process (PE&RS)
- Assessments (Finance & Admin.)
- Purchasing - Competitive Procurement Process (Finance & Admin.)

Program Reviews:

- To be determined based on outcome of updated Risk Assessment and Fraud Assessment Workshop(s)

Consultations/Investigations:

Management/Committee Requests

- Upon Request
- Update Internal Audit Risk Assessment

Consultations/Investigations:

Management/Committee Requests

- Upon Request
- Depot Fraud Assessment Workshop(s)

Consultations/Investigations:

Management/Committee Requests

- Upon Request

Administration:

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

Administration:

- Maintain Whistleblower Hotline

Administration:

Follow-up Reviews:

- All Recommendations due from previous Program Reviews

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Note 1: Beginning in 2020 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: It is likely that at least one of the planned 2020 reviews will continue into 2021.

Note 3: 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.