

**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.