

INFORMATION NOTE

Title: Summary of 2019 Audit Activities

Date Prepared: January 22, 2019

Report To: Audit Committee

Council/Role: N/A

Ward: N/A

Issue: To provide the committee with a summary of activities carried out by the Office of the City Internal Auditor during the 2019 year.

Discussion – Background and Current Status:

Audit Reports

- Prepared and Presented the Citizen Service Centre Cash Handling report
- Prepared and Presented the SJTC (Metrobus) Cash Handling report
- Completed Fieldwork, Prepared & Presented the RHB Scale House report
- Completed Fieldwork and Prepared the Mile One Centre Follow-up report
- Planned and completed Fieldwork for the Water Distribution review
- Planned and completed Fieldwork (50%) for the Vendor Master Files & EFT review

Special Projects

- Researched, developed and implemented a new Fraud Policy and hotline. The hotline currently consists of telephone, email and regular mail with a web-based system to be researched and implemented in 2020.

Follow-up Activity

- Total of 213 recommendations followed-up
- Completed a comprehensive follow-up of the S17-01 SJSE Investigation into Float Discrepancy audit to provide 100% assurance to management and Council.

1st Quarter

- 12-01 Salary Administration – 1 Recommendation (Closed)
- 12-04 Inspection Services – 15 Recommendations (Closed)

ST. JOHN'S

- 13-02 Receiving, Stores and Issuing – 2 Recommendations (Closed)
- 14-01 Recreation Division – 9 Recommendations
- 15-02 Commercial Property Tax Allowance – No recommendations due at this time
- 16-01 Non-Profit Housing – 14 Recommendations
- 16-02 Municipal Archives – 6 Recommendations (Closed)
- 17-02 e-Tendering – No recommendations due at this time
- S17-01 SJSE Float Investigation – 53 Recommendations
- 100 recommendations followed up in 1st quarter

3rd Quarter

- 14-01 Recreation Division – No recommendations due at this time
- 15-02 Commercial Property Tax Allowance – 5 Recommendations
- 16-01 Non-Profit Housing – 12 Recommendations
- 17-01 Citizen Service Centre – 52 Recommendations
- 17-02 e-Tendering – 6 Recommendations
- S17-01 Mile One Float Discrepancy – No recommendations due at this time
- 18-01 SJTC (Metrobus) – 38 Recommendations
- 113 recommendations followed up in 3rd quarter

Administrative

- Responded to Access to Information request (all audit documents for 2017 and 2018).
- Researched and developed the Audit Committee Terms of Reference
- Retirement of Senior Internal Auditor and conducted job competition and hiring of replacement

Professional Development

- Association of Certified Fraud Investigators (ACFI) Annual Conference (Sean J)
- Various Seminars & Webinars
- 40 hours of required Professional Development achieved

Committee Involvement

- Corporate Policy Committee Member (Sean J)

Key Considerations/Implications:

- 1. Budget/Financial Implications - N/A**
- 2. Partners or Other Stakeholders – N/A**

3. Alignment with Strategic Directions/Adopted Plans – N/A

4. Legal or Policy Implications – N/A

5. Engagement and Communications Considerations – N/A

6. Human Resource Implications – N/A

7. Procurement Implications – N/A

8. Information Technology Implications – N/A

9. Other Implications – N/A

Conclusion/Next Steps:

This memo is provided to the committee on an annual basis, in line with governance best practices, and is for information purposes only.

Prepared and Approved by/Signature: Sean Janes, City Internal Auditor

Reviewed by: Sean McGrath, Senior Internal Auditor

Attachments: None