Audit Plans for 2022 and 2023

Auditor General's Office

November 18, 2021

Overview

- Audit Planning Process
- Audit Plans for 2022 and 2023

Audit Planning Process

- The Auditor General submits an annual audit plan to Audit Committee for information by December 31 of each year.
- The annual audit planning process includes an independent assessment of risks and emerging issues in the City, a review of municipal audit trends, and input from members of Council and the Executive Leadership Team.
- No deletions or amendments can be made except by the Auditor General.
- Subject to a two-thirds resolution of Council, the Auditor General may complete assignments requested by Council if they are funded from reserves.
- Subject to the provision of additional funding, additional matters may be audited if requested by a Board of Directors of the agencies, boards and corporations that are controlled by the City.

2022	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Manager Days	Contract Days	Total Days
	Audits Carried Forward from 2021	2.5	7.5		10
2022.1	Enterprise Risk Management	5			5
2022.2	Environmental Services Audit (C,F,P,R)	70	5		75
2022.3	Infrastructure Capital Planning Audit (C,F,P,R)	5	70		75
2022.4	Program Reviews/Audits (C,F,P,R)	35	5		40
2022.5	Process Audits (C,F,P,R)	25	5		30
2022.6	Linear WWW Audit (C,F,P,R)	5	70		75
2022.7	IT Risk Assessment (C,P, F, R)	7.5	2.5	5	15
	Investigations and Reports on Hotline	20	20		40
	Review of Reports to Council	10			10
	Annual Report to Council	2	8		10
	Annual Risk Assessment & Audit Plan	8	2		10
	Days Assigned to Audits, Investigations & Reports	195	195	5	395

2023	Audit Project Title: Governance (G), Risk (R), Compliance (C), Performance (P), Financial (F)	AG Days	Manager Days	Contract Days	Total Days
	Audits Carried Forward from 2022	2.5	7.5		10
2023.1	Enterprise Risk Management	5			5
2023.2	Leisure Services Audit (C,F,P,R)	5	70		75
2023.3	Transit Services Audit (C,F,P,R)	70	5		75
2023.4	Economic Development Audit (C,F,P,R)	5	70		75
2023.5	IT Security Assessment (C,P, F, R)	2.5	2.5	5	10
2023.6	Program Reviews/Audits (C,F,P,R)	40	5		45
2023.7	Process Audits (C,F,P,R)	25	5		30
	Investigations and Reports on Hotline	20	20		40
	Review of Reports to Council	10			10
	Annual Report to Council	2	8		10
	Annual Risk Assessment & Audit Plan	8	2		10
	Days Assigned to Audits, Investigations & Reports	195	195	5	395