

Presented To:	Audit Committee
Presented:	Tuesday, Mar 01, 2016
Report Date	Tuesday, Feb 16, 2016
Type:	Managers' Reports

## Request for Decision

### Updated Audit Work Plan for 2016 to 2018

#### Resolution

THAT the City of Greater Sudbury receives the report dated February 16, 2016 from the Auditor General's Office showing the Updated Audit Work Plan for 2016 to 2018.

#### **Financial Impact**

The recommendation in this report has no financial impact.

#### **Updated Audit Work Plan**

In February, Audit Committee requested that the Auditor General's Office move the value-for-money audit of Fire Services up from 2017 to 2016 to coincide with the optimization study of Fire Services which will be completed in 2016. The updated audit work plan is shown at Appendix 1. Since the scope of the optimization study has been expanded to include Emergency Medical Services, that audit has also been advanced to 2016.

The value-for-money audits of Roads Services and Facilities Services have been shifted to 2017 to accommodate the above revision.

#### **The Audit Planning Context**

The Auditor General reports to Audit Committee and is responsible for assisting the council in holding itself and its administrators accountable for the quality of stewardship over public funds and for achievement of value for money in municipal operations. By-law 2015-217 sets out a number of provisions related to the preparation of the annual audit plan, including:

1. The Auditor General shall submit an annual audit plan for the next following year to the Audit Committee for information by December 31st of each year.
2. The Auditor General may, at his discretion, prepare a longer-term audit plan for submission to Audit Committee.
3. No deletions or amendments to the annual audit plan shall be made except by the Auditor General.

#### Signed By

**Report Prepared By**

Ron Foster  
Auditor General  
*Digitally Signed Feb 16, 16*

**Auditor General**

Ron Foster  
Auditor General  
*Digitally Signed Feb 16, 16*

- Despite subsection (3) the Auditor General may, if requested by the Audit Committee or a board of Directors audit and report on additional matters. The audit plan before Council allocates time to requests from Audit Committee for the Auditor General's Office to review reports to Committee or Council.

## Appendix 1

# Updated Audit Work Plan for 2016 to 2018

Auditor General's Office

March 1, 2016

2016	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Senior Days	P T Days	Total Days
2016.1	Vendor Audit (C, F)	15	20		35
2016.2	Finance Audit (C, P, F)	5	15	10	30
2016.3	Risk Management Processes (P)	50	10		60
2016.4	Procurement Follow-Up Audit (C,P, F)	10	40	15	65
2016.5	Fire Services VFM Audit (C, P, F)	70	30		100
2016.6	Emergency Services VFM Audit (C, P, F)	10	90		100
	Review of Complaints	20	0		20
	Review of Reports to Council	15	0		15
	Quality Assurance Review	5	5	5	15
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	210	220	30	460

2017	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Senior Days	PT Days	Total Days
2017.1	Overtime Controls (C, P, F)	10	30	20	60
2017.2	Police Services GRC Audit (C, P, F)	30	10		40
2017.3	Sudbury Utilities GRC Audit (C, P, F)	30	10		40
2017.4	Roads Services Audit (C, P, F)	20	70		90
2017.5	Facilities Services VFM Audit (C, P, F)	70	20		90
2017.6	Water & Wastewater Services VFM Audit (C, P, F)	20	70		90
	Review of Complaints	10	0		10
	Review of Reports to Council	10	0		10
	Annual Report	5	5		10
	Annual Risk Assessment & Audit Plan	5	5		10
	Total Days Assigned to Audits	210	220	20	450

2018	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Senior Days	PT Days	Total Days
2018.1	Sudbury Airport GRC Audit (C, P, F)	20	10		30
2018.2	Library GRC Audit (C, P, F)	20	10		30
2018.3	Pioneer Manor GRC Audit (C, P, F)	25	10		35
2018.4	S&D Board of Health GRC Audit (C, P, F)	15	20		35
2018.5	Fleet Services VFM Audit (C, P, F)	70	20		90
2018.6	Leisure & Recreation Services VFM Audit (C, P, F)	10	70	10	90
2018.7	Housing Services VFM Audit (C, P, F)	20	70		90
	Review of Complaints	10	0		10
	Review of Reports to Council	10	0		10
	Annual Report	5	5		10
	Annual Risk Assessment & Audit Plan	5	5		10
	Total Days Assigned to Audits	210	220	10	440