

# Audit Plan for 2017 to 2020

Auditor General's Office

December 23, 2016

# Overview

- Mandate of the Auditor General's Office
- Audit Planning Process
- Audit Plans for 2017 to 2020

## Mandate of the Auditor General's Office

- The Auditor General “reports to council 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.”
- The Auditor General's Office plans, conducts, evaluates and monitors the results of financial, compliance and performance audits (except the annual attest audit) of all programs, activities and functions of all City departments, agencies, boards, commissions and corporations, and the offices of the Mayor and members of Council.

## Audit Planning Process

- The Auditor General prepares an annual work plan for approval by the Audit Committee and Council.
- The Auditor General's plans are risk-based and incorporate input from Council and the Executive Leadership Team.
- The 4-Year Audit Plan proposed covers the major risks within the City.
- As outlined within By-law 2015-217, no deletions or amendments can be made to the plan except by the Auditor General.
- Subject to the provision of appropriate funding, the Auditor General may, if requested by Audit Committee and Council or a Board of Directors, audit additional matters.

2017	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2017.1	Enterprise Risk Management	35	25		60
2017.2	Greater Sudbury Police Services Board GRC Audit	10	10		20
2017.3	Greater Sudbury Dev Corp Board GRC Audit	10	10		20
2017.4	Greater Sudbury Housing Corporation GRC Audit	10	10		20
2017.5	Large Tender Audit (C, P, F)	15	35		50
2017.6	Capital Budgeting Process Audit (P)	45	15		60
2017.7	Facilities Management VFM Audit (C, P, F)	25	55		80
2017.8	Fire & Paramedic Services VFM Audit (C, P, F)	10	10	15	35
	Review of Complaints	20	20		40
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	200	200	15	415

2018	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2018.1	Enterprise Risk Management	30	30		60
2018.2	Greater Sudbury Utilities Inc. GRC Audit	15	5		20
2018.3	Sudbury Airport CDC GRC Audit	15	5		20
2018.4	Human Resources VFM Audit (C,P, F)	40	40	5.0	85
2018.5	Engineering Services VFM Audit (C, P, F)	35	45	2.5	82.5
2018.6	Water and Wastewater VFM Audit (C, P, F)	35	45	2.5	82.5
	Review of Complaints	10	20		30
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	200	200	10	410

2019	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2019.1	Enterprise Risk Management	20	20		40
2019.2	Greater Sudbury Library Board GRC Audit	10	10		20
2019.3	Pioneer Manor GRC Audit	10	10		20
2019.4	S&D Board of Health GRC Audit	10	10		20
2019.5	IT Governance Audit (C, P)	20	20		40
2019.6	Roads Design Follow-Up Audit (C, P, F)	20	20	2.5	42.5
2019.7	Winter Maintenance VFM Audit (C,P, F)	40	40		80
2019.8	Transit Services VFM Audit (C,P, F)	40	40	2.5	82.5
	Review of Complaints	10	20		30
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5	2.5	12.5
	Annual Quality Assurance Review	0	0	5.0	5
	Total Days Assigned to Audits	200	200	12.5	412.5

2020	Audit Project Title Compliance (C), Performance (P), Financial (F)	AG Days	Staff Days	Contract Days	Total Days
2020.1	Enterprise Risk Management	20	20		40
2020.2	S&D Board of Health GRC Audit	10	10		20
2020.3	Nickel District Conservation Authority GRC Audit	10	10		20
2020.4	Downtown BIA GRC Audit	10	10		20
2020.5	Environmental Services Follow Up Audit (C,P, F)	30	35		65
2020.6	Fleet Services VFM Audit (C,P, F)	45	45		90
2020.7	Recreation Services VFM Audit (C,P, F)	45	40		85
	Review of Complaints	10	20		30
	Review of Reports to Council	10	0		10
	Annual Report to Council	2.5	7.5		10
	Annual Risk Assessment & Audit Plan	7.5	2.5		10
	Total Days Assigned to Audits	200	200	0	400