



**SUBJECT: Status of audit work plan, budget and performance metrics**

**TO: Audit Committee**

**FROM: City Auditor's Office**

Report Number: CA-09-17

Wards Affected: Not applicable

File Numbers: 430-01

Date to Committee: May 31, 2017

Date to Council: June 12, 2017

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### **Recommendation:**

Receive and file City Auditor's Office report CA-09-17 providing the status of the audit work plan, budget and performance metrics as of April 30, 2017.

### **Purpose:**

Monitoring the achievement of the approved audit plan through the provision of status reports on progress against plan, budget and other operational matters identified by the City Auditor.

An Engaging City

- Good Governance

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### **Background and Discussion:**

- Performance Metrics revised in CA-02-16 (CC-02-16)
- 2017 Audit Work Plan approved CA-14-16 (CC-19-16)

### **Audit Work Plans**

2017 audit work is in progress – 5 assurance audits. Refer Appendix A for details.

Number of Audits in Each Audit Phase				
Planning	Fieldwork	Reporting	Not Started	Complete
1	1	1	2	0

In addition to the assurance audits, the City Auditor continues to act in an advisory capacity (business

risk, project risks, procurement risks, etc.) to the Business Intelligence program; a corporate-wide program to implement the technology and processes to support the use of data in service performance management, business decisions and reporting. This work is captured within the 'Percentage of audit hours utilized' as 'consulting services' under the efficiency measures.

## Performance Metrics

Refer to Appendix B for details.

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## Financial Matters:

### Office of the City Auditor Audit Budget – as of April 30, 2017

Cost elements	Includes expenses such as...	Internal Audit		
		ANNUAL PLAN	ACTUALS (YTD)	Variance
Professional Development	conference (registration/accommodation) & professional memberships	\$ 3,500.00	\$ 3,148.92	\$ 351.08
Operating/Minor Capital Equipment	subscription, software, printing costs	\$ 1,650.00	\$ 32.36	\$ 1,617.64
Purchased Services	mileage, travel & audit fees	\$ 39,125.00	\$ 12,045.76	\$ 27,079.24
TOTAL Non HR EXPENDITURES		\$ 44,275.00	\$ 15,227.04	\$ 29,047.96

Purchased Services expenditure includes quality assurance reviews for 2 audits in 2016 work plan and work in progress for the Investments audit.

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## Connections:

Not applicable.

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## Public Engagement Matters:

Not applicable.

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## Conclusion:

Work on the 2017 audit work plan is underway with three of the five assurance audits in progress.

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Respectfully submitted,

Sheila M. Jones, CIA, CFE, CGAP, CRMA, CCSA

City Auditor

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**Appendices:**

- a. 2017 Internal Audit Work Plan – Status Report
- b. Office of the City Auditor 2017 Key Performance Measures

**Report Approval:**

All reports are reviewed and/or approved by Department Director, Director of Finance and Director of Legal. Final approval is by the City Manager.