

Appendix B - CA-05-19

<p>Amended 2019 Audit Work Plan Office of the City Auditor</p>

	Service/Area	Primary Risk Factors	Risk Rating	Type of Audit
1	Financial Management -Transactional Processing - Accounts Payable & Pcard	Risk factors include: - Complexity of Operations given the number of people involved and decentralized operations, and - Materiality & Susceptibility to Error/Fraud given the nature of the business and process.	72.5	Assurance
	DEFERRED Transit – Vehicle and Equipment Maintenance	Risk factors include: - Complexity of Operations given the number of people involved, and - Degree of change in staffing and process.	65	Assurance
3	Information Technology - IT Support Service	Risk factors include: - Complexity of Operations given the sophisticated nature of technology/equipment and the high degree of specialized processes used in service delivery	55	Assurance
4	Corporate Management - Enterprise Risk Management	Compliance with IIA’s International Standards for the Professional Practice of Internal Auditing Standard 2120 – Risk Management: The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes.	10.6	Assurance
5	Fire Emergency Response - Training Follow-Up Audit	Assessment of management action plans implemented for response to High Risk Findings	Follow-Up	Assurance
6	Financial Management - Financial Accounts Phase II - GL Account Reconciliation Follow-Up Audit	Assessment of management action plans implemented for response to High Risk Findings	Follow-Up	Assurance
7	ADDED CRM Implementation & Operations - Phase I	New processes and technology to support customer service and advance the Service Brilliance Strategy	No score	Assurance