

CA-05-19 Appendix D

**Internal Audit Service  
Reflection & Assessment  
Summary**

Updated: April 2019

Original: March 2018

# What matters most to our clients?



# Our Clients Value...

## Collaboration

- In getting an unbiased perspective of operations.
- In the planning process so they can contribute to, and fully understand, the objectives and scope of the audit.
- In documenting the outcomes, and determining practical, and achievable, remedies to move forward.
- Through the inclusion of all stakeholders, regardless of department, in the identification of opportunities for improvement and learning across the organization.

## Understanding

- Their risks through a simple, and easy to use, process.
- Knowing what has happened; is happening; and what is still to happen.
- By an auditor who builds an understanding of the operations, including the opportunities and challenges.
- The accountability achieved through the process, and hearing of the results of the commitments.

## Flexibility






- In timing to minimize disruption and maximize staff's input.
- Of an audit work plan that is integrated into their work plans through consultation and collaboration.

## Communication







- Open dialogue to support clarity and understanding of operations.
- Broad communication of the audit work plan through various management levels.
- A report that focuses on good work being done while reporting on areas for improvement.
- Reports written in plain English, and are easy to read.

# Opportunities

## Collaboration






-  Change report from outstanding audit issues to in progress management action plans. - COMPLETED
-  Design a structured approach to determining root cause and remedies to include Lotus Blossom Diagram (use a How Might We question that includes the issue) and principles of brainstorming to drive out the Who? What? Where? When? How? and flow through to a Strategic Game Plan. Include more people in the structured discussion; e.g. managers, supervisors, coordinators, staff, as necessary. – COMPLETED
-  Initiate discussions with 2<sup>nd</sup> line of defense areas to identify common objectives, and how tools and outputs can be leveraged. - COMPLETED
-  Determine how IA can become more involved in projects through work with ITS and PMO. - COMPLETED
-  Connect broader set of stakeholders for discussions regarding whistleblower program.

## Understanding







-  Include stakeholder/partner identification in audit scoping discussions. – COMPLETED
-  Research risk models to determine an easier way to assess risk. Review and update model based on research; ensuring factors consider the service operations. – COMPLETED
-  Develop and deliver an introductory program for new management-level employees including an orientation check list. – IN PROGRESS
-  Review and update audit entities to give consideration to major balance sheet items and major cross functional processes. - COMPLETED
-  Create and implement consultation process for directors and service owner in audit work plan determination.
-  Create a repository of issues and include link in communications to management and staff. - COMPLETED

# Opportunities

## Flexibility

-  Include in planning discussions the expectations of staff and timelines for fieldwork. - COMPLETED
-  Review the frequency for follow up on high, medium and low severity issues. - COMPLETED
-  Design reporting workflow to include directors and managers on a more formal basis earlier in the process. - COMPLETED
-  Determine best approach to engaging stakeholders for next year's audits during current year.
-  Work with service owners to incorporate risk assessment into cycle of business activities and business plans.

## Communication

-  Research report to update and refresh current format – ensuring any new format meets accessibility standards. Keep in mind length so support is consistent with level of risk. – IN PROGRESS
-  Research change in Audit Committee version of report (e.g. summary report). – IN PROGRESS
-  Establish and implement a communications and marketing campaign to raise the awareness of internal audit service in the City including work of Audit Committee. – IN PROGRESS
-  Establish protocol with client to bring in or advise director of planning discussions. - COMPLETED
-  Develop a catchy manner to communicate results of risk assessment, annual work plan, and rolling 3-year work plan.
-  Refresh web page and transform it to an internal resource for management and staff. Include in the final result of the management action plan in the repository on 360. - COMPLETED

# Next Steps

