



**SUBJECT: Status of 2019 - 2020 audit work plan, budget and performance metrics**

**TO: Audit Committee**

**FROM: City Auditor's Office**

Report Number: CA-03-20

Wards Affected: Not applicable.

File Numbers: 430-01

Date to Committee: February 12, 2020

Date to Council: February 24, 2020

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**Recommendation:**

Receive and file City Auditor's office report CA-03-20 providing the status of the 2019 audit work plan as of January 24, 2020 (Appendix A), performance metrics as of January 24, 2020 (Appendix B), and budget as of December 31, 2019.

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**Background and Discussion:**

- Performance Metrics revised in CA-04-18 (February 15, 2018)
- Amended 2019 Audit Work Plan approved CA-05-19 (June 5, 2019)

**Strategy/process**

Three audits are complete, and one audit is in the reporting phase. Given the recent transition of the city auditor to a new position, two of the audits intended for completion in early 2020 are now on hold. Refer Appendix A for details.

2019 Number of Audits in Each Audit Phase				
Planning	Fieldwork	Reporting	Not Started	Complete
2	0	1	0	3

### Performance Metrics

The efficiency measure, indicating 63% of audit hours utilized, is in addition to hours used for consulting (26%), ad hoc (92%), and administrative hours (81%). Audit assurance work was paused while time was allocated to the fraudulent vendor payment investigation. The assurance work resumed in July. Given the transition of the city auditor to a new position, the remaining two audits are on hold.

Remaining performance measures indicate work was on target and is now on hold. Refer to Appendix B for details.

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### Financial Matters:

#### Office of the City Auditor Audit Budget – as of December 31, 2019

Cost elements	Includes expenses such as...	Internal Audit		
		ANNUAL PLAN	ACTUALS (YTD)	Variance (\$)
Professional Development	conference (registration/accommodation) & professional memberships	\$ 4,500.00	\$ 3,676.54	\$ 823.46
Operating/Minor Capital Equipment	subscription, software, printing costs	\$ 600.00	\$ 192.55	\$ 407.45
Purchased Services	mileage, travel & audit fees	\$ 39,020.00	\$ 38,929.27	\$ 90.73

The City Auditor's budget is within normal spending limits.

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### Climate Implications

Not applicable.

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### Enterprise Risk:

Not applicable.

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### Engagement Matters:

Not applicable.

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### Conclusion:

Three of audits are complete, 1 audit is in reporting phase and will be followed through to report issuance within the month. With the transition to a new role, this is the last audit

work plan, budget and performance metric report for the current City Auditor. It has been a pleasure to work with the present and past Audit Committees.

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Respectfully submitted,

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**Appendices:**

- A. CA-03-20 Appendix A 2019 Internal Audit Work Plan - Status Report
- B. CA-03-20 Appendix B 2019 Key Performance Measures

**Report Approval:**

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Council. Final approval is by the City Manager.