

Audit Project	Project Type	Last Time Audited	Dept	Proposed Time period	Budgeted Time (hrs.)	Scope, Rational, Risks
Fleet Services: AVL post-implementation (carry forward from 2024)	Performance Audit	Never	Roads, Parks, Forestry & Corporate-wide	Q1 2025	140	<p>Scope: Assess the success of the implementation of the City's Automated Vehicle Location (AVL) Project. Review the performance of the AVL Program to determine whether City service areas are utilizing the new fleet tools and capabilities within the system as described in the original business case.</p> <p>Rationale: Council approved a capital budget of \$1.795M for this multi-year project in 2020. The system has been widely implemented to 250 City vehicles across 19 service areas. As a high-profile corporate project, multiple staff are impacted with varying roles and responsibilities which increases the complexity of the program.</p> <p>Risks: The City may not be receiving value-for-money for its investment into this AVL system if it has not been successfully implemented and if staff are not utilizing the capabilities and tools built into the system.</p>
Cash Handling/Revenues (carry-forward from 2024)	Operational & Compliance Audit	2017	Finance & Corporate-wide	Q1 2025	140	<p>Scope: Review the internal control framework around cash handling across the City's service areas that accept payment for goods/services at the Point-of-Sale for compliance to the City's policies and procedures. For clarity, this includes cash, cheques, credit card, debit cards, gift cards, play-passes etc. as aligned to definition of cash handling in the Cash Handling Policy. Technology controls including access privileges in the point-of-sale system will be reviewed. The audit is currently in-progress and will be completed early 2025.</p> <p>Rationale: Cash is the City's most liquid asset and is regularly received as payment from customers in multiple service areas including Transit, RCC, Transportation (Parking), Service Burlington, Finance, Building, Animal Services etc. As a liquid asset, cash is susceptible to fraud or misappropriation (common in most organizations). Lastly, the City has implemented two new Point-of-Sale systems across the City since the last audit in 2017.</p> <p>Risks: The risk of fraud or misappropriation may occur, thereby incurring financial losses or reputation damage to the City.</p>
Procurement Card (P-Card) Audit	Compliance Audit	2019	Finance	Q2 2025	210	<p>Scope: The audit will assess the adequacy of controls over purchases made with corporate procurement cards (P-Cards). It includes an assessment of the P-Card policies and procedures as well as determining the extent of user compliance through transactional data analytics and testing.</p> <p>Rationale: Thousands of transactions through P-Cards valued over ten million dollars are processed annually at the City of Burlington; the high volume, high frequency (in some departments) and high dollar value of transactions increases the risk of error, omissions and/or fraud.</p> <p>Risks: Multiple risks exist in the area of corporate P-Cards including: theft/loss of a P-Card, intentional acts to defraud or misappropriate property or assets from the City, unauthorized transactions, inefficient or untimely processing of P-Card transactions, etc.</p>
Payroll Audit - Phase 1: Time & Attendance	Operational Audit	2016	HR & Corporate-wide	Q2-Q3 2025	350	<p>Scope: The first phase of the payroll audit will focus the time keeping process (i.e. scheduling, time reporting, time exceptions, management approvals etc.). The objective of this review is to ensure that payable time is captured accurately, completely and is approved by the appropriate supervisor/manager. Time exceptions including statutory holidays, overtime, vacation, premiums etc. will be captured in this portion of the audit. The internal controls related to payroll for new hires will also be evaluated here.</p> <p>Rationale: The total proposed budget for Human Resources related costs in 2025 exceeds \$181M; making this by far the largest expense category in the corporation (approximately 50% of total expenditures). Time-keeping is a complex business process that includes: four union groups and one non-union group with each having distinctive compensation provisions, a large workforce (1384 FTE in 2024) divided into 37 unique service areas, a wide distribution of FT & PT staff with various pay grades, premiums etc. Time-keeping is a decentralized process occurring in multiple service areas and using various procedures, thereby increasing the risk profile.</p> <p>Risks: Inaccurate, incomplete or unapproved time-keeping may increase the risk of inaccurate processing of payroll thereby leading to errors, employee grievances, or non-compliance with legislation or associated regulations.</p>
Transit Inventory & Fuel Audit	Operational Audit	2017	Transit	Q4 2025	210	<p>Scope: The audit will evaluate the procurement and handling practices related to Transit related (conventional and specialized) inventory and fuel. This includes testing the internal controls around purchasing practices, inventory management, security of inventory and contracts with third party suppliers.</p> <p>Rationale: Transit Inventory, supplies and fuel represents a significant annual financial expenditure (\$4.7M per 2025 budget); in addition Transit Operations was identified as one of the highest risk areas per the 2024 Inherent Risk Assessment (see CA-20-24, Appendix D).</p> <p>Risks: The risk of lost or misappropriated inventory may result in financial losses, operational downtime for City transit vehicles, and reputational damage from Transit users.</p>
Audit Project	Project Type	Last Time Audited	Service Area	Proposed Time-Frame	Budgeted Time (hrs.)	Scope, Rational, Risks
Payroll Audit - Phase 2: Payroll processing	Operational Audit	2016	Finance & Corporate-wide	2026	350	<p>Scope: The second phase of the payroll audit includes the actual processing of the weekly or bi-weekly payroll. The principle objective of this review is to ensure that the amounts remitted to each employee are accurate, complete and remitted on a timely basis. This phase will also include a review of corporate and employee deductions, payroll accounting and government remittances, T4's and Records of Employment. Compliance to corporate policies, procedures and relevant regulations will be assessed in this audit project.</p> <p>Rationale: The total proposed budget for Human Resources related costs in 2025 exceeds \$181M; making this by far the largest expense category in the corporation (approximately 50% of total expenditures). Time-keeping is a complex business process that includes: four union groups and one non-union group with each having distinctive compensation provisions, a large workforce (1384 FTE in 2024) divided into 37 unique service areas, a wide distribution of FT & PT staff with various pay grades, premiums etc.</p> <p>Risks: Inaccurate payroll processing may result in under (or over) payments to employees thereby affecting employee engagement or morale. Inaccurate statutory remittances may result in financial or legal/regulatory implications.</p>
Property Tax Billing & Collection	Operational	Never	Finance	2026	280	<p>Scope: To assess the accuracy and completeness of the property tax billing and collection process within the City's new tax software system. Re-performance of a sample of property units will be executed as well as an assessment of the efficiency and effectiveness of the billing and collection processes.</p> <p>Rationale: Council approved \$1.5M in the 2020 capital budget to procure and implement a new property tax software. Revenues collected through this business process and system make up the vast majority of the City's own source revenues (\$264.3M budgeted for 2025).</p> <p>Risks: Financial risks may include inaccurate or incomplete collection of property taxes approved by Council. Further, this business process is highly regulated and prescribed by provincial legislation and associated regulations; therefore exceptions in the process may result in regulatory non-compliance. Finally, there may also be reputational risk as this business process impacts individual residents and property-owners whereby potential errors may impair the City's reputation.</p>
Commercial Vehicle Operator's Registration (CVOR)	Compliance	2010	Roads, Parks, Forestry	2026	105	<p>Scope: Review the City's performance for compliance to the Ministry of Transportation's (MTO) CVOR Certification Program. The audit will evaluate the accuracy and completeness of City's records related to: fleet size, kilometers travelled, safety rating, violations, driver convictions, reportable collisions, CVOR safety inspections, and MTO interventions.</p> <p>Rationale: This audit was requested by Management to evaluate compliance to the province's CVOR Certification Program and raise awareness of potential issues prior to a potential full external audit by the Ministry of Transportation (MTO).</p> <p>Risks: As an organization that utilizes multiple commercial heavy vehicles to provide City services, the City is required to have a CVOR certificate governed by the Ministry of Transportation. Violations of the terms and conditions of this program may result in a full external audit by the MTO resulting in a 'conditional' safety rating which may significantly impact the City's vehicle insurance rates.</p>

CA-20-24 Appendix A: Detailed 2025 Audit Plan

Municipal Election Security	Operational Audit	Never	Clerks	2026	140	<p>Scope: The purpose of the audit will be to review the physical security of equipment, facilities and staff/voters to administer the 2026 municipal election. The security of technology systems to administer internet voting will also be evaluated from a cyber-security perspective. For clarity, the design and logistics planning of security controls relevant to the administration of the municipal election in 2026 will be evaluated leading up to the election with recommendations provided to the City Clerk (if required). On-site evaluation of security controls will also occur on the day of the election at multiple locations.</p> <p>Rationale: The execution of a free and fair municipal election forms the basis of trust and credibility for the residents of Burlington experience when they interact with City Council and its administration.</p> <p>Risks: There are risks associated with not being in compliance with the Ontario Municipal Elections Act. A compromise of physical security controls may prevent or dissuade voters from casting their respective ballots. The risk of unauthorized access to the technology infrastructure supporting internet voting may result in data losses, operational downtime, reputational damage, and/or privacy breaches.</p>
Risk Management program	Operational Audit	2019	Transformati on Office & corporate-wide	2026	105	<p>Scope: Assess the effectiveness of the City's Risk Management program.</p> <p>Rationale: The IIA's Global Auditing Standards (#9.1 Understanding Governance, Risk Management, and Control Processes) requires the internal audit activity to "consider how the organization oversees risk management and control".</p> <p>Risks: The risk of not exercising a robust corporate-wide Risk Management function may include a weakening or deterioration of the City's overall internal control framework.</p>
External Quality Assessment	Compliance	2018	City Auditor	2026	70	<p>Scope: Perform a self assessment against the Institute of Internal Auditor's Global Auditing Standards. Contract an independent third-party auditing firm to review and validate the self-assessment.</p> <p>Rationale: The IIA's Global Auditing Standards (#8.4 External Quality Assessment) requires external assessments be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The standard allows for self-assessment with independent validation.</p> <p>Risks: Not performing this assessment will impact the credibility and reputation of the Office of City Auditor.</p>
Service Burlington	Operational	Never	Service Burlington	2027	245	<p>Scope: Assess the business process for capturing, managing and actioning customer interactions for efficiency and effectiveness in Service Burlington. Review the performance of customer service transactions against pre-defined service standards, KPI's and related policies/procedures. Obtain the strategic plan for Service Burlington and assess the performance of the department against its strategic objectives. Recognizing that customer service occurs across the organization, evaluate the roles and responsibilities of Service Burlington in the context of the overall corporation.</p> <p>Rationale: Council approved \$3.11M through the 2015-2021 capital budgets for the implementation of the CRM system. This major corporate-wide project moved to the operationalization phase in 2022; therefore there is a continuing pace of change and transformation within the City's customer services programs. As a principle point of first contact for many residents, the Service Burlington team plays a critical role in maintaining the goodwill and reputation of the City.</p> <p>Risks: Expectations of customers may not be met if the City has under-developed customer service processes and systems, thereby impairing the City's reputation. The City may not realize the benefits of its investments into its new business processes and technology systems if those processes are under-resourced, disconnected, ineffective or inefficient.</p>
Investments	Operational & Compliance Audit	2017	Finance	2027	210	<p>Scope: Review the internal controls within the City's investment process and ensure there is alignment with provincial legislation and associated regulations. Review a sample of transactions and test for compliance against the City's Investments Policy.</p> <p>Rationale: The City has a vast investment portfolio totaling \$479M (as of June 2024) generating investment income of \$5.5M in 2023.</p> <p>Risks: The City is responsible for complying with provincial legislation and regulations surrounding its investment portfolio; non-compliance may lead to legal/regulatory risks. Further, the City is susceptible to evolving external market conditions (i.e. interest rates, inflation, etc.) which may result in fluctuations in the financial performance of its investment portfolio. Finally, City stakeholders including tax-payers and developers whose funds are invested until they are used on City projects may lose trust if an investment error or other risk event occurs thereby impairing the City's reputation.</p>
HR Performance Management Process	Operational Audit	2012	HR & Corporate-wide	2027	280	<p>Scope: The objective of the audit will be to provide assurance on the adequacy of design and operation of the management framework, practices and controls in place to manage and oversee the City's employee performance management program to ensure its quality, fairness, transparency, and consistency. The audit will include a review of policies and procedures, an evaluation of the consistent application of the process (across the City), ensuring the process is executed on a timely basis and documented within the appropriate HR system(s) and assessing how employee data is safeguarded.</p> <p>Rationale: Requested by the former City Manager. The HR Performance Management process for non-union staff will be significantly transformed over 2024 & 2025 into a new business process.</p> <p>Risks: As a new business process that affects all non-union staff (approximately 500 employees), there is a possibility that the process may be inconsistently applied, managers/staff may lack training to execute the process in a timely manner, employee data may not be safeguarded, and/or policies/procedures may lack clarity and be subject to misinterpretation.</p>
Employee Expenses	Compliance Audit	Never	Finance & Corporate-wide	2027	210	<p>Scope: A compliance audit to review employee expenses including mobile devices and BYOD against existing policies and procedures. Note: expenses for Elected Officials will not be included as there is a separate governance process to capture those.</p> <p>Rationale: With 1384 full time equivalent (FTE) staff across the City for 2025, the volume of staff and the volume of employee expenses is very high. Secondly, this area has not previously been reviewed.</p> <p>Risks: Lack of employee compliance to the appropriate policies and procedures may result in financial losses and loss of trust (reputation) from the public.</p>
Tyandega Golf Course	Operational Audit	Never	RCC	2027	210	<p>Scope: An audit to review the entirety of their operations: revenue handling, HR matters (hiring, scheduling), customer service, inventory management, equipment repair and maintenance.</p> <p>Rationale: \$1.3M annual budgeted expenditures against \$1.1M annual revenues. This service area scored 55 in the 2024 corporate-wide risk assessment to inform the audit plan (Top 10) and has not been audited before.</p> <p>Risks: Customer and staff health & safety risks related to golf operations, financial risks associated with operating a golf course including unprofitable fiscal years thereby requiring subsidy from the tax levy.</p>
Festivals and Events	Operational Audit	Never	RCC	2027	210	<p>Scope: The audit will assess the efficiency and effectiveness of the City's coordination and delivery of festivals and events. The audit will include a review of the application process (from third-parties event organizers), financial grants/subsidies provided to third-party organizers, health & safety controls for staff and the general public participating in events, insurance, legal agreements etc.</p> <p>Rationale: The City executes or facilitates dozens of high profile festivals and events each year (such as Sound of Music, Ribfest, Appleby Line Street Festival etc.).</p> <p>Risks: Public Safety risks to City staff, third party organizers and patrons/residents. Given the high profile nature of many City events, there is a reputational risk from residents should the events/festivals be poorly coordinated.</p>