

Audit Project	Project Type	Last Time Audited	Dept	Proposed Time period	Budgeted Time (hrs.)	Scope, Rational, Risks
Cash Handling/Revenues (carry-forward from 2024)	Operational & Compliance Audit	2017	Finance & Corporate-wide	Q1-Q2 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. Note: this audit is already underway.</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>
Fleet Services: AVL post-implementation	Performance Audit	Never	Roads, Parks, Forestry & Corporate-wide	Q1-Q2 2025	245	<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>
Development Applications Review	Performance Audit	Never	Community Planning	Q3 2025	315	<p>The objective of this audit is to assess the operational effectiveness of the development application review process. The audit will review the workflow of a sample of development applications through their entire lifecycle from pre-consultation to Council approval (and appeal if required). The focus of the audit will be on the timeliness within each step of the application process and to identify training, technology or process gaps. Benchmarking will be performed for approval timelines against other comparable municipalities in the Sept 2024 BILD Greater Toronto Area Municipal Benchmarking Study (where data is available).</p>
Procurement Card (P-Card) Audit	Compliance Audit	2019	Finance	Q4 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>
Whistleblower Policy & Program implementation	New corporate initiative	N/A	Corporate-wide	Full year 2025	105	<p>The City Auditor is working in conjunction with HR to develop a new Whistleblower Policy and Program for City employees; this work has transitioned from a minor advisory engagement in 2024 to a full project and operationalization in 2025. This work is underway and includes: benchmarking against other similar municipalities, researching third-party companies who provide whistleblowing services to municipalities, designing the organizational policy and procedures, procuring a third-party vendor who will manage the intake process, working with Corporate Communications to develop an internal communications plan and implementing the program in 2025 (tentatively booked for end of Q2 2025). Thereafter, this will be an operational program co-managed by the City Auditor and CHRO.</p>