Winnipeg

Audit Department

Audit Plan 2011 - 2014
2014 Update

May 2014

Leaders in building public trust in civic government

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A MESSAGE FROM THE CITY AUDITOR

I am pleased to present an updated Audit Plan for 2014. The original 2011-2014 Audit Plan was developed through a comprehensive process that involved broad consultation with Councillors and senior managers across the organization. In addition, utilizing our Integrated Risk Management Model, risk profiles were updated for all key services and a Corporate Risk Profile was created to provide context for our plan.

Council has requested four new projects that were added to the 2014 Audit Plan. These projects are the Legal Review of the New Fire Paramedic Stations Construction Project Report, Waverly West Arterial Roads Project, Audit of Winnipeg Police Service Headquarters Construction Project and the Quantity Survey for Winnipeg Police Headquarters Capital Project. The addition of these projects resulted in the deferral of several projects from the 2014 Plan. The projects deferred from 2014 can be found in the list of *Potential Projects for Subsequent years*.

I look forward to reporting the results of our work over the year covered by this plan.

Sincerely,



Brian Whiteside CA•CIA

City Auditor

May 15, 2014

Audit Plan Development

Purpose of an Audit Plan

The purpose of a formal audit plan is to provide a disciplined approach to the identification of potential audit projects. Formal planning has several benefits:

- It focuses scarce resources on priority or high-risk areas.
- It provides the basis for the involvement of clients and stakeholders in the audit planning process.
- It ensures that all business units (and associated risks) are considered for audit attention during the planning process.
- It serves as a standard against which to measure the performance of the Audit Department.

Audit Planning Process

The Audit Department developed a 2011–2014 Audit Plan, that was endorsed by the Audit Committee and approved by Council. The original Audit Plan included projects proposed for a four year period to coincide with the term of City Council. The process to develop the four year plan was comprehensive, but was based upon the risks and priorities that existed at a certain point in time. Since we are operating in a dynamic environment, risks and priorities are constantly changing. The following page highlights the proposed projects for 2014, the final year of this audit plan.

Beginning in the fall of 2014, the Audit Department will initiate a new audit planning process, soliciting feedback from all senior City Administrators as well as elected officials. The proposed 2015-2018 will be presented to Audit Committee in early 2015.

Proposed Projects for 2014

2014 PROJECTS

Advisory Services Projects

On-going Commitments

- Assessment Communications Task Force
- Quarterly Report Card and Follow-up

Investigations Services Projects

- Reports received through the Fraud & Waste Hotline

Assurance Services Projects

On-going Commitments

- Collective Agreements Due Diligence*
- Councillors' Representation Allowance*
- Real Estate Management Audit
- Waverley West Arterial Roads Project
- Legal Review of the New Fire Paramedic Stations Construction Project Report
- 311 Contact Centre

New Projects

- Audit of Winnipeg Police Service Headquarters Construction Project
- Quantity Survey for the Winnipeg Police Service Headquarters Capital Project
- By-law Enforcement
- Winnipeg Fire Paramedic Heavy Fleet Operations
- Liabilities for Contaminated Sites [1]

Notes:
1 – Moved from 2013
*Due Diligence Reviews of Collective Agreements negotiations and the annual audit of the Councillors' Representation Allowance are mandatory projects.

Proposed Projects for Subsequent Years

The following projects have also been identified as potential projects. They will be considered for the 2015-2018 audit plan.

- Archives Management
- Assiniboine Park Conservancy
- Board of Revision
- Building Operations and Security
- Business Improvement Zone Financial Reporting
- Campus Accommodation Strategic Planning
- Corporate Exception Reporting (moved from *2014 New Projects*)
- Corporate Performance Measurement Corporate Planning (moved from *2014 New Projects*)
- Development Agreement Parameters
- Employee Benefits
- Graffiti Control
- Grant Accountability Follow-up Audit
- Implementation of Transit's Capital Program
- Maintenance of Downtown Skywalk system
- Neighbourhood Revitalization
- North Portage Development Corporation (moved from *2014 New Projects*)
- Parks & Urban Forestry
- Procurement and Contract Management
- Records Management (moved from *2014 New Projects*)
- Recreation Services
- Recycling & Waste Minimization
- Reporting on Financial Condition of the City
- Sidewalk Asset Management
- Survey Infrastructure
- Transit Fare Collection System
- Veolia Contract Management (moved from *2014 New Projects*)
- Winnipeg Convention Centre
- WFPS Training Branch
- Winnipeg Housing and Homeless Initiative