

CAO-2023-527

# 2024 INTERNAL AUDIT WORK PLAN

# Internal Audit Goal



- To protect the City's assets and interests through ensuring:
  - Operations are as effective and efficient as possible
  - Controls are adequate to protect assets from loss
  - Compliance with policy, procedures, legislation

# Internal Audit Services



## Assurance Services

- Objective assessment of evidence
- Independently chosen
- Controls, compliance, investigations, comprehensive reviews

## Consulting Services

- Advisory / facilitation services
- Requested
- Improvement of design and delivery of City services

# 2024 Internal Audit Work Plan



## ***Assurance Services***

<b>Audit Topic</b>	<b>Type of Audit</b>
Hiring Transparency & Nepotism	Compliance
Physical Inventory	Count verification
Deposits	Controls
Fire Life Safety	Compliance
Taxable Benefit Exemption	Compliance
Parking & Mileage Expenses	Status update
Technology Field Assets	Status update
Underground Locate Services	Status update
Petty Cash & Floats	Status update
Accounting & Payroll	Status update
Confidential Investigations	As required

# 2024 Internal Audit Work Plan



## ***Consulting Services***

<b>Topic</b>	<b>Type of Analysis</b>
INS Training Documentation	Process and controls
Construction Contractor Management	Gap Analysis
Bylaw Enforcement	Org structure / Roles
Corporate Security	Org structure / Service levels