

CAO-2022-494

# **2023 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

# 2023 Internal Audit Work Plan



## ***Assurance Services***

| Audit Topic                      | Type of Audit                       |
|----------------------------------|-------------------------------------|
| Parking and Mileage Claims*      | Compliance                          |
| Technology Field Assets*         | Physical Inventory                  |
| Underground Locates*             | Organizational structure / capacity |
| Accounting                       | Controls                            |
| Petty Cash                       | Controls                            |
| Physical Inventory               | Count verification                  |
| Hiring Transparency and Nepotism | Status update and compliance        |
| Market – Alcohol Inventory       | Status update                       |
| Confidential Investigations      | As required                         |

\* Carried over from 2022

# 2023 Internal Audit Work Plan



## ***Consulting Services***

| Topic                      | Type of Analysis     |
|----------------------------|----------------------|
| INS Training Documentation | Process and controls |
| Other reviews as requested | To be determined     |