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**Subject:** 2021 Audit Workplan  
**Report to:** Audit Committee  
**Report date:** Monday, December 7, 2020

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## **Recommendations**

1. That the draft 2021 Internal Audit Plan **BE APPROVED.**

## **Key Facts**

- The 2021 Internal Audit Plan was developed following consultation with Senior Management and previous interviews with Audit Committee members and other Councillors.
- Internal Audit also conducted a scan of other peer municipalities to determine the audit trends in formulating this plan.
- A final plan will be presented at the initial Audit Committee meeting in 2021 including an implementation schedule.
- The objective of this 2021 Internal Audit Plan is to provide independent, objective assurance and advisory services designed to add value and improve the organization's operations and system of internal controls.

## **Financial Considerations**

The consulting budget to acquired external support is set at \$200,000 with ability to complete follow-up audits internally to ensure all audits are completed within budget.

## **Analysis**

The following internal audits are being considered with additional projects to be added in the new year as requested by Audit Committee and CLT.

- IT Cyber Audit – focus on access controls and vulnerability testing (proposed Q1 start date)
- IT Penetration Testing –evaluation of network access, IT gateways, external access controls and SCADA testing (proposed start Q3)
- PCard follow-up – review of the impact of MAP action plans on improving the overall control framework of managing PCard usage (proposed start Q2)

- BioSolids Value for Money – Evaluation of the BioSolids with a focus on efficiency and effectiveness (proposed start Q3)
- Non-competitive Procurement Follow-up Audit – review of the impact of MAP action plans on improving the overall control framework of managing non-competitive audits (proposed start Q4)

### **Alternatives Reviewed**

For the majority of audits an external audit firm will be engaged. It is proposed based on available funding that the two follow-up audits be conducted internally by the Manager, Internal Audit.

### **Relationship to Council Strategic Priorities**

Internal Audit along with related audit functions such as Value-for-money (VFM) audits and compliance reviews were identified and approved within the current Council's Strategic Priority – Sustainable and Engaging Government. The goal of this strategic initiative is a commitment to high quality, efficient, fiscally sustainable and coordinated core services through enhanced communication, partnerships and collaborations with the community.

### **Other Pertinent Reports**

N/A

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