

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF MARCH 24, 2015

Item 5, Report No. 7, of the Finance, Administration and Audit Committee, which was adopted without amendment by the Council of the City of Vaughan on March 24, 2015.

5 TERM OF COUNCIL INTERNAL AUDIT RISK BASED WORK PLAN – 2015 TO 2018

The Finance, Administration and Audit Committee recommends approval of the recommendation contained in the following report of the Director of Internal Audit, dated March 9, 2015:

Recommendation

The Director of Internal Audit recommends:

1. That the Term of Council Internal Audit Risk Based Work Plan for 2015 to 2018 be approved.

Contribution to Sustainability

Internal Audit activities and subsequent reports contribute to the sustainability of the City by providing advice and assurance that controls supporting the effective delivery of services and programs are effective. Longer term sustainability needs the support of good, efficient risk mitigation strategies. Internal Audit can provide support for that sustainability by providing independent advice and assurance.

A Risk Based Work Plan focuses priority on audit engagements that can provide the greatest value to the City.

Economic Impact

There are no direct economic impacts associated with this Work Plan.

Communications Plan

Not applicable.

Purpose

To present to the Finance, Administration and Audit Committee for approval the Term of Council Internal Audit Risk Based Work Plan for 2015 to 2018.

Background - Analysis and Options

The Term of Council Internal Audit Risk Based Work Plan for 2015 to 2018 was developed using a risk assessment process that combined financial, reputational, compliance and operational criteria.

Sources for determining risk and plan priorities including, discussions with Senior Management, insight from Council, financial significance, current and emerging risks in the Local Government Sector, high profile issues in other Municipalities, staff requests, themes from previous audits and investigations and significant change initiatives.

As in the past, Internal Audit will continue to provide a combination of risk and control advice and assurance. Time will continue to be made available to provide risk management training and education if required.

For this Plan, there are two versions. One version lists priority projects that can be done with the existing staff over a four year period. The second version includes all identifiable projects and the

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EXTRACT FROM COUNCIL MEETING MINUTES OF MARCH 24, 2015

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number of staff required to do all projects. The best plan is one that successfully balances value added projects with the optimal level of staff.

Relationship to Vaughan Vision 2020/Strategic Plan

This Report supports the strategic objective of management excellence through ensuring financial stability and promoting effective governance.

Regional Implications

Not applicable.

Conclusion

Internal Audit provides more value when the planning processes are flexible and linked to changing risk conditions. This enables Internal Audit to focus on the “right controls to manage the right risks”. To support this approach, the plan will continue to focus on both program and service delivery risk, as well as those corporate or enterprise processes that support the delivery of City-wide services.

Attachment

1. 2012-2014 Internal Audit Risk Based Work Plan – Current Status and Revisions

Report prepared by:

Paul Wallis CPA, CMA CIA CISA CRMA
Director, Internal Audit

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

FINANCE, ADMINISTRATION AND AUDIT COMMITTEE – MARCH 9, 2015

TERM OF COUNCIL INTERNAL AUDIT RISK BASED WORK PLAN – 2015 TO 2018

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Respectfully submitted,

Paul Wallis CPA, CMA CIA CISA CRMA
Director, Internal Audit



INTERNAL AUDIT

Term of Council Internal Audit Risk Based Work Plan – 2015 to 2018

January 2015

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

BACKGROUND AND PURPOSE

The Term of Council Internal Audit Risk Based Work Plan for 2015 to 2018 was developed using a risk assessment process that combined financial, reputational, compliance and operational criteria.

Sources for determining risk and plan priorities included:

- Discussions with Senior Management
- Insight from Council
- Financial significance
- Current and emerging risks in the Local Government Sector
- High profile issues in other Municipalities
- Staff requests
- Themes from previous audits and investigations
- Significant change initiatives

As in the past, Internal Audit will continue to provide a combination of risk and control advice and assurance. Time will continue to be made available to provide risk management training and education if required.

PLAN APPROACH AND PHILOSOPHY

In preparing the Plan, a list of all relevant possible projects was developed. High level audit risk assessment was applied to each project. This was done as an initial step to set up priorities. Based on current available resources, a list of priority projects was established. The remaining projects were deemed “off plan” but could be brought forward depending on changing risk conditions and the requirements of Council.

The Plan has two dimensions: what can be done with current resources and what resources are needed to do all relevant projects. Council, as the governing body, ultimately decides on the combination that best meets the City’s needs.

The general philosophy of the Internal Audit Plan is:

- The Plan is not fixed. The intent is a dynamic plan where new projects can substitute existing projects. The Director, Internal Audit has the authority to substitute projects but advises Council as to reasons why.
- Council has the authority to request projects that are not on the Plan.

Term of Council Internal Audit Risk Based Work Plan

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- Senior Management has access to Internal Audit time for special requests. This time is built into the Plan.

STAFFING AND AVAILABLE HOURS

The priority projects are based on a staff of three; a Director, an Audit Project Manager and an Internal Audit Coordinator. Additional staff may be required if the risk profile changes significantly or if there is a demand for more audit service. In addition, subject to available funding, some projects can be co-sourced. Co-sourcing is helpful when special skills are required to do technically specific projects such as information technology audits.

Time available to complete the plan takes into account statutory holidays, vacations, absences, training and various administrative functions. Direct audit time includes work plan audit projects, special request audits received throughout the year, and advice and education to audit clients on controls, emerging issues and new corporate initiatives. Direct time also includes audit research, the maintenance of the Internal Audit Methodology and audit planning.

Times to complete projects are estimates only and reflect historical experience. Risk based Internal Audits require significant client participation to identify risks, agree on issues and develop management relevant action plans.

PRIORITY AUDIT PROJECTS [2015 – 2018]

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Parks and Forestry Operations	<p>Rationale: Maintaining parks and city trees is a significant part of meeting Vaughan's Vision 20/20 by promoting community health and environmental sustainability. The City budgets approximately \$14M annually in providing this service.</p> <p>Risk: If parks and trees are not properly maintained, this could lead to citizen dissatisfaction and damage reputation. In addition, there is a financial risk if the delivery of services by contractors and other service providers is not properly managed.</p>	<p>High</p> <p>840 Hours</p>

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2015 to 2018

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Payroll Process/Systems Audit	<p>Rationale: Payroll represents approximately 55% of all City operating expenditures. Although records relating to Payroll such as employee master files and compensation rates are the responsibility of Human Resources, the actual processing is done offsite using a third party [Powerstream]. A transaction audit was done in 2012. This audit will focus on the entire process.</p> <p>Risk: A well designed and effectively controlled payroll system protects a major portion of the City's expenditures. Inaccurate and/or late payroll processing can result in financial loss and affect staff morale. In addition, there could be labour relations issues and non-compliance with employment legislation.</p>	<p>Medium</p> <p>630 Hours</p>
Social Media – Policies and Monitoring	<p>Rationale: Social media is defined as using Internet based applications to send and/or collaborate on information. Public sector transparency and accountability is supported by electronic social media and has significantly grown in the City of Vaughan.</p> <p>Risk: Anyone with an Internet based device can, with near anonymity and without accountability, participate in public or private information or disinformation. Misuse of social media can result in data privacy issues, reputational damage to the City, increased risk of viruses, erosion of trust and possible links to cyber-attacks.</p>	<p>High</p> <p>Co-Sourced</p>
Mobile Computing/Internet Services	<p>Rationale: Use of mobile computing devices continues to grow in the City of Vaughan. While once blackberries were the main source of mobile computing, this has expanded to tablets and other smartphones. This makes access to information easier from anywhere at any time.</p> <p>Risk: Business risks include higher levels of loss or theft of sensitive information, unauthorized access to information and applications, loss of control over sensitive business information and theft of devices. Any one of these risks can affect the reputation of the City.</p>	<p>High/Medium</p> <p>Co-Sourced</p>

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Information Technology General Controls Review	<p>Rationale: Information and the technology supporting information are vital for the City to operate effectively. Critical applications such as the JDE system reside on servers within City facilities and are required to be protected from unauthorized access or loss.</p> <p>Risk: The absence of effective physical and logical access controls could result in data loss, privacy issues and manipulation of data. This could result in fines and penalties related to compliance legislation and reputational damage to the City.</p>	<p>High</p> <p>Co-Sourced</p>
Event Management	<p>Rationale: The City sponsors events that help promote various charities and related City wide initiatives. Good administration and stewardship of related funds is vital in maintaining event integrity.</p> <p>Risk: Events supported by Council have high media and citizen visibility. The absence of an effective administration and stewardship controls can result in financial loss and negative public perception.</p>	<p>High/Medium</p> <p>420 Hours</p>
Service/Consulting Contract Management	<p>Rationale: As the City continues to grow and work expands, additional resources are needed to provide services. Contracted services are used to either backfill for extra work or perform work where additional skills are needed. Contracted services represent a significant expenditure to the City.</p> <p>Risk: Not having effective contract administration controls can result in work not meeting expectations at increased costs while not meet objectives.</p>	<p>High</p> <p>840 Hours</p>
Fire Department Administration	<p>Rationale: Fire and Rescue Services represents over 25% of the City's total staff and is the largest annual expenditure at \$41M. In addition, these services have high citizen focus and public visibility.</p> <p>Risk: If administrative services do not properly support fire operations there is the risk of non-compliance with legislation and possible unnecessary spending.</p>	<p>High</p> <p>840 Hours</p>

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Timekeeping and Overtime	<p>Rationale: Hourly paid employees are entitled to overtime as per legislation and negotiated labour agreements. Tracking and paying overtime is supported by timekeeping systems to help ensure the right amount is paid based on entitlement.</p> <p>Risk: If time keeping systems are not effective there is the risk that incorrect overtime payments can be made resulting in financial loss and non-compliance with agreements.</p>	<p>High</p> <p>840 Hours</p>
P-Card Compliance Review	<p>Rationale: P-Cards allow for the purchase of low value goods in a timely and cost effective manner. When properly issued and used, they support the purchase of low value goods more efficiently with the capability of improving control and accountability.</p> <p>Risk: If P-Cards are not used properly or in compliance with policy, the City could face some degree of financial loss, as well as public exposure or reputational risk leading to citizen and vendor dissatisfaction.</p>	<p>Medium</p> <p>420 Hours</p>
Construction/Capital Projects	<p>Rationale: Individual Capital Projects can represent a significant investment for the City. Large projects are managed from a variety of aspects including financial, timeliness and meeting deliverables. Audits of individual projects can provide assurance that risks are properly managed.</p> <p>Risk: If projects are not properly managed the greatest risk is they do not meet their deliverables either by not being on time or on budget. Projects that are late or over budget can lead to financial loss, quality reduction and erosion of public trust.</p>	<p>High</p> <p>840 Hours</p>
Water/Wastewater Follow-up	<p>Rationale: Water supply for all municipalities is closely regulated by the Province of Ontario which provides assurance to citizens that drinking water is safe. An audit done in 2012 concluded that the City of Vaughan has processes in place that meet and, in some cases, exceed the Ontario regulations. The audit did, however, identify issues related to service contract acquisition and administration.</p> <p>Risk: Ineffective administration controls could result in overpayments or the inability to monitor contract performance. A follow-up audit will be done to determine if processes have been improved.</p>	<p>Medium</p> <p>420 Hours</p>

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Building and Facilities Follow-up	<p>Rationale: The City's buildings and facilities have a high operating budget and high public exposure. The operation and maintenance of these assets are vital in supporting the City's vision of demonstrating service delivery excellence and community safety. Significant organizational changes were made in 2014 and a follow-up audit will determine if previously identified issues have been resolved.</p> <p>Risk: If buildings and facilities are not adequately maintained citizen dissatisfaction would increase. In addition, there could be health and safety issues resulting in possible legal exposure.</p>	<p>High</p> <p>420 Hours</p>
Cash Handling/Petty Cash	<p>Rationale: Although relatively small from a monetary perspective, cash related issues continue to draw high public and media attention. The stewardship of public funds is of high interest for the City. The City has a number of petty cash funds and has numerous cash handling facilities across the City.</p> <p>Risk: The risk of inappropriate cash handling procedures affects the public perception of government behaviour. Negative publicity causes public dissatisfaction and erodes citizen trust and confidence.</p>	<p>Medium</p> <p>420 Hours</p>
General Internal Audit Follow-up Program	<p>Rationale: As part of the Internal Audit reporting process, Internal Audit and clients agree on action plans to address issues identified in the report. Follow-up is done to determine if the action plans have been implemented.</p> <p>Risk: If action plans are not followed up there is the risk they may not implemented. Risk and control exposures could be still be outstanding that could have a negative impact on the City. There is also the risk that initial action plans may not have been suitable. Internal audit can work with clients to develop more suitable plans if follow-up is done.</p>	<p>Medium</p> <p>420 Hours</p>

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Risk Management Training and Awareness [Education/Advisory]	Rationale: An effective integrated risk management strategy helps the City prioritize and manage the risks that could prevent meeting business objectives. Effective risk management supports informed decision making and staff empowerment. Internal audit is supporting the Strategic Initiative "Develop an Integrated Risk Management Strategy". Risk: Not having a well-planned and implemented risk management strategy could result in "managing the wrong risks" and not taking advantage of potential opportunities. This could impact the organization in meeting its business objectives.	Medium/High 420 Hours
Ethics/Code of Conduct Review [Education/Advisory]	Rationale: Good corporate ethics and a Code of Conduct are a foundation of good governance and accountability in the City. Review of the Code helps provide assurance that the Code remains relevant and effective for the City. Risk: An out-of-date Code of Conduct may not reflect the current values of the City or may not be clear on expected employee behavior. This could result in employee actions unbecoming of those expected possibly leading to negative employee morale, perceived unfairness and/or public embarrassment.	High 350 Hours
Fraud Risk Assessment and Education [Policy Support] [Education/Advisory]	Rationale: From a global perspective, fraud is a rapidly emerging risk having significant impact on a lot of organizations both public and private. Better practice suggests organizations do Fraud Risk Assessments, Policy Reviews and Organizational Education. Risk: Absence of a Policy, education or a proper assessment could result in any aspect of fraud not being properly mitigated.	High 840 Hours
Entity-Wide Internal Control Evaluation [COSO] [Education/Advisory]	Rationale: Internal Control is a process that exists primarily to provide reasonable assurance that the City achieves its operational, reporting and compliance objectives. For the City, it is important that the right controls mitigate the right risks. The COSO model is a globally recognized model that helps evaluate the overall control environment within an organization. Risk: Not having the right controls to mitigate the right risks negatively impacts the effective and efficient achievement of the City's objectives.	High 840 Hours

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Governance and Accountability - Follow-Up Survey [Education/Advisory]	<p>Rationale: Governance and Accountability are key foundation components vital in building a City that shares the trust of both citizens and staff. One of the more important roles of Internal Audit is to evaluate the effectiveness of the City's Governance and Accountability framework. One tool being used is a survey. This survey was originally done in 2013 and will be redone in 2015 to track any changes and further develop trending information.</p> <p>Information from the survey will also be used to populate the COSO control information.</p> <p>Risk: The absence of good governance and accountability can affect the credibility and reputation of the City.</p>	High/Medium 420 Hours
Council Expense Policy Review [Education/Advisory]	<p>Rationale: In 2011, a Council Expense Policy was developed by Internal Audit and adopted by Council. The Policy is very detailed [32 pages] and requires a lot of staff support to properly interpret and apply in certain situations. The Policy is due to be revisited.</p> <p>Risk: If Policies are too prescriptive or difficult to interpret, the risk is that processes become too bureaucratic resulting in inefficiencies and absence of flexibility.</p>	Medium 280 Hours
Policy Process Review – Corporate Policy Development [Education/Advisory]	<p>Rationale: Corporate Policies are an important part of the City's governance framework. Properly developed, communicated and monitored they help the City meet its objectives while promoting good governance.</p> <p>Risk: If there is not an overall effective Corporate Policy process, there is the increased risk that Policies may be overlooked or become irrelevant or missing leading to non-compliance with key goals and objectives.</p>	Medium 280 Hours

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Procurement to Pay Implementation Project [Education/Advisory]	<p>Rationale: In 2014, Internal Audit participated in a project to review the organizational procurement to pay processes. The purpose was to identify process and control improvements and make recommendations for improvement. Internal audit plans to provide advice during the implementation phase of the project.</p> <p>Risk: If the project is not implemented and/or Internal Audit does not participate there is the risk that the right controls may not be present in the process. This could result in purchasing inefficiencies or ineffectiveness leading to increased costs and non-compliance with purchasing policy/agreements.</p>	High 280 Hours
Driver Certification Process [DCP] [MTO Compliance] [Special Project]	<p>Rationale: Prior to 2014, participating organizations, including municipalities, were subject to periodic limited-scope compliance inspections conducted by the Ministry. As of January 2nd, 2014 all participating organizations are required to arrange for an independent, comprehensive audit using an audit program and reporting form prepared by the Ministry. Internal Audit received approval from the MTO to do the audit and, going forward, will perform all DCP related audit work.</p> <p>Risk: The risk of not doing the audit is non-compliance with Ontario Legislation. This in turn may result in being removed from the program and incurring additional costs and time being retested by MTO before drivers' licenses can be renewed.</p>	Medium 280 Hours
Vaughan Hospital [Special Project]	<p>Rationale: The Vaughan Hospital is one of the most important initiatives for the City during this term of Council. A large contributing factor to the success of this project will be the ability to monitor and manage risk as the project unfolds. Internal Audit can assist in the assessment of risk and provide assurance that it is being effectively mitigated.</p> <p>Risk: TBD</p>	High 420 Hours

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

Audit Project	Rationale and Risks (Why are we doing this Audit/Project?)	Audit Risk Time Estimate
Anonymous Reporting System Administration [Special Project]	Rationale: The City adopted an Anonymous Reporting System in 2014. The purpose of the system is to allow for staff and management to have an alternative method to raise concerns or issues that may negatively impact the City. Risk: The risk of not properly administering the Anonymous Reporting System is that staff may not be forthcoming in communicating bad news or wrongdoing. This could lead to missed opportunities to identify risk areas and to improve processes and controls which could lead to increased operational and reputational risk.	High 280 Hours

APPENDIX

The attached appendix highlights the following:

- The list of priority projects and estimated total number of hours required to complete them over the Term of Council. This is based on the current staff level of three.
- The list of “Off Plan Hours” or those projects that cannot be done unless additional resources are available. Current estimates indicate that a staff of six would be needed to do all relevant identified projects.
- The order “Off Plan Projects” will be done should current projects be cancelled or additional time become available. Council requests or priority supersede the planned order.

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

APPENDIX

	Priority Plan Hours	Off Plan Hours	Standby Priority	Audit Risk
Projects				
Business Process/Function Reviews				
Capital Project Financial Administration		840		High
Cash Management and Investments		630		Medium
Payroll Process/Systems Audit	630			Medium
Corporate Security		630	1	High/Medium
Social Media - Policies and Monitoring	Co-Sourced			High
Mobile Computing/Internet Services	Co-Sourced			High/Medium
Information Technology General Controls Review	Co-Sourced			High
Council Expense Reporting		420	6	Medium/Low
Event Management	420			High/Medium
Service/Consulting Contract Management	840			High
Fire Department Administration	840			High
Timekeeping and Overtime	840			High
Licensing and Permits		840		Medium
P-Card Compliance Review	420			Medium
Planning Development Process Review		840	5	Medium
Building Inspection Process Review		840	2	Medium/High
Emergency Management/Business Recovery Planning		630		Medium
Water/Wastewater Billing		840	8	Medium
Vaughan Public Libraries		840	10	Medium
Reserve Management/Monitoring		630		Medium/Low
Parks Operations	840			High/Medium
Accounts Receivable/Collections		420		Medium
ByLaw/Compliance		840	3	Medium
Construction/Capital Projects (Projects TBD)	840			High
Fleet Management		840	4	Medium
Human Resources		840	9	Medium
Employee Expenses		420		Medium/Low
Accounts Payable/Expenditure Management		630	7	Medium
Water/Wastewater Follow-up	420			Medium
Building and Facilities Follow-up	420			High
Public Works (Sections TBD)		840		Medium/High
Taxation Revenue		630		Low/Medium
Cash Handling/Petty Cash	420			Medium
General Internal Audit Follow-up Program	420			Medium
Process/Function Reviews - Total	7350	13440		
Education/Advisory Projects				
Risk Management Training and Awareness	420			Medium/High
Ethics/Code of Conduct Review	350			High
Fraud Risk Assessment and Fraud Education [Policy Support]	840			High
Entity-Wide Internal Control Evaluation [COSO]	840			High
Governance and Accountability [Follow-Up Survey]	420			High/Medium
Council Expense Policy Review	280			Medium
Policy Process Review - Corporate Policy Development	280			Medium
Procurement to Pay Implementation Project	280			High
Education/Advisory Projects - Total	3710	0		

Term of Council Internal Audit Risk Based Work Plan

2015 to 2018

APPENDIX [CONTINUED]

	Priority Plan Hours	Off Plan Hours	Standby Priority	Audit Risk
Projects				
Special Projects				
Driver Certification Program (MTO Compliance)	280			Low
Vaughan Metropolitan Centre (VMC)		280		Medium
Vaughan Hospital	420			High
Anonymous Reporting System Administration	280			High
Requests From Management/Staff		420		Medium
Special Projects - Total	980	700		
Internal Projects				
Audit Research & Procedures Manual	280			Medium
Quality Assessment Program and Certification	350			Medium
Finance, Administration and Audit Committee Preparation	140			Medium
Internal Audit Education and Awareness	280			Low
Internal Audit Internal Projects - Total	1050			
TOTAL DIRECT TIME	13090	14140		
Total Required Hours	13090	14140		
Total Available Hours	13080	0		
Resource Surplus (Shortage)	(10)	(14140)		
Staff Shortage	(0)	(3)		