

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF OCTOBER 30, 2012

Item 2, Report No. 10, of the Finance and Administration Committee, which was adopted without amendment by the Council of the City of Vaughan on October 30, 2012.

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INTERNAL AUDIT REPORT – PARKS DEVELOPMENT

The Finance and Administration Committee recommends that the Internal Audit Report on Parks Development, contained in the following report of the Director of Internal Audit, dated October 15, 2012, be received:

Recommendation

The Director of Internal Audit recommends that the Internal Audit Report on Parks Development be received and 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.

Economic Impact

There are no direct economic impacts associated with this report.

Communications Plan

Not applicable.

Purpose

To present to the Finance and Administration Committee the Internal Audit Report on Parks Development and to provide an evaluation of operational controls, as well as opportunities for improvement to help mitigate potential risks.

Background - Analysis and Options

This audit was done to evaluate the effectiveness of controls, processes and procedures in place to mitigate risks that could affect Parks Development in meeting departmental and the City's business objectives.

The audit was part of a three year plan previously approved by the Finance and Administration Committee.

Relationship to Vaughan Vision 2020/Strategic Plan

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

Regional Implications

Not applicable.

Conclusion

The report concluded that controls in Parks Development are operating satisfactorily. No major issues were identified that required attention or follow-up.

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES OF OCTOBER 30, 2012

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Attachment

Internal Audit Report – Parks Development

Report prepared by:

Michael Tupchong CA, CIA, CPA, CFE
Operational and Compliance Auditor

(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.)

INTERNAL AUDIT REPORT – PARKS DEVELOPMENT

Recommendation

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Contribution to Sustainability

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Internal Audit Report – Parks Development

Report prepared by:

Michael Tupchong CA, CIA, CPA, CFE
Operational and Compliance Auditor

Respectfully submitted,

Paul Wallis CMA, CIA, CISA
Director, Internal Audit



INTERNAL AUDIT REPORT

Parks Development

September 2012

INTERNAL AUDIT REPORT

PARKS DEVELOPMENT

CONCLUSION AND SUMMARY

Controls in Parks Development are operating satisfactorily. No major issues were identified that require attention or follow-up. A couple of very minor issues were identified as the audit progressed and management dealt with them prior to the audit completion.

BACKGROUND

Parks Development has an approved budget of approximately \$ 1.11 million for 2012. The forecast for 2013 show a slight increase to 1.14 million. Most of the funding supports salaries and wages which is approximately \$1 million of the total budget. The department is committed to providing the City and its residents with innovative, functional, and safe parks and open space which supports outdoor physical activity accessible to all residents.

OBJECTIVES AND SCOPE

The objective of the audit was to evaluate the effectiveness of controls, processes and procedures in place to mitigate risks that could affect Parks Development from meeting departmental or the City's business objectives.

The Scope included:

- The activities and processes within the Parks Development department including a review of projects which are contracted out.
- Park inventory data

Scope period was January 1, 2010 to December 31, 2010

Auditor and Author: Michael Tupchong CA, CIA, CPA, CFE

Director: Paul Wallis CMA, CIA, CISA

Signature: _____

Date: _____