

Revised 2020-2022 Audit Plan by audit universe area

The following table outlines a preliminary internal audit plan summary for January to December 2021 for discussion at the February 2021 Audit Committee meeting. A full scoping exercise will be performed and documented at the planning stage for each Internal Audit project that will prioritize risk areas to be audited within the allocated budget. Furthermore; the list of projects identified in FY 2021 and FY 2022 is not final and is meant to be a repository of potential projects that internal audit could undertake in the coming years. This listing will be revisited with the Senior Leadership Team and Audit Committee to select internal audit projects in accordance with risk prioritization and the internal audit budget each quarter.

Internal Audit Universe Areas	FY 2020 Jan 1 2020 to Dec 31 2020	FY 2021 Jan 1 2021 to Dec 31 2021	FY 2022 Jan 1 2022 to Dec 31 2022
Corporate Services	Solicitor		<p>Clerks Office Assessment: Assess the effectiveness and efficiency, and as required value for money, of selected processes. The review will also look at operational and management oversight controls within the Clerks Office.</p> <p><i>Rationale: Deferred by management based on prioritization and readiness of the department to undertake the review as a result of COVID.</i></p>
	Human Resources	<p>(Q3 2021) Recruitment Process Assessment: Assess the recruiting and hiring processes for the City with emphasis on controls, adherence to government requirements, the timeliness and effectiveness of the hiring process.</p>	<p>HRIS Project Post-implementation Review: Should the City decide to implement a new HRIS system Internal Audit would evaluate and assess the scope, user requirements and the design of the proposed controls to be established.</p>
	Finance and Treasury	<p>(Q3 2021) Environment and Asset Retirement Obligations Assessment: Assess the processes and controls in place related to the identification, monitoring and reporting of environmental and financial asset retirement obligations, including compliance with requirements under Section PS 3280.</p>	

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	Information Technology		(Q2 2021) SaaS Application Review: Provide guidance and best practices with respect to tools, policy and procedures with the intent of decreasing the potential use of unapproved and unmanaged SaaS applications.	IT Risk Identification Process Assessment: Evaluate and assess the IT risk identification and assessment process to understand how risks are mitigated and reported.
	Emergency Planning			Emergency Planning Process Review: Assess the procedures and controls in place related to the City's emergency planning process. Elements of business continuity and disaster recovery will be considered including the evaluation of end-user requirements.
Administration	Planning			Industrial Community Improvement Plan Incentives: Review Industrial Community Improvement Plan incentives to review best practices, assess value for money generated by these incentives and reviewing the potential for reducing or eliminating these incentives. Ongoing project: Smart City Strategy Implementation: In accordance with the Smart City Strategy, work with Staff and the IBI Group to develop an approach for creating a strong smart city culture within the Corporation. Help develop a governance model for advancing the strategy in the community.
	Development and Compliance Services	Assumption and Securities Assessment: Assess the control framework and processes currently in place for new development and securities.		Permit of Approved Works Program Review: Assess the permit of approved works process and control framework in place for issuing permits. Including booking grants for eligible development projects in the permit reporting system.
	Engineering	Ongoing Project: Computerised Maintenance Management System (CMMS) Pre-implementation Review: Evaluate and assess the controls framework proposed and being established.	(Q1 FY 21) Traffic Management Project Review: Evaluate and assess the proposed scope, user requirements and controls established for the Traffic Management system.	Public Works Process Assessment: Assess the effectiveness and efficiency of processes and controls in place for operational and financial processes within public works.

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Services	Housing			
	Environmental			
	Social Services			Social Services Process Assessment: Assess the effectiveness of processes and controls in place for operational and financial processes within social services.
	Dearness Home			
	Neighbourhood and Children services			
	Fire		(Q4 2021) Fire Process Assessment: Assess the processes and controls in place for operational and financial processes within fire services. This audit will evaluate the effectiveness of data reporting and monitoring of key performance indicators.	
	Service London	Service London Process Assessment: Review the effectiveness of processes and controls in place for operational and financial processes within Service London.		
Parks & Recreation	Parks & Recreation	Class Replacement Project Pre-implementation Review: Evaluate and assess the controls framework established for the Class system.		
		Class Replacement Project Post-Implementation Reconciliation Process Review: For a sample of parks and outdoor facilities validate the controls surrounding the booking of revenue to the general ledger for accuracy. <i>Note: A final report will be issued that encompasses outstanding</i>		

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	<i>observations from the pre-implementation and post implementation review.</i>		
Agencies, Boards, Commissions and Corporations*	Argyle Business Improvement Area Board of Management		
	Covent Garden Market Corporation		
	Eldon House Corporation		
	Hamilton Road Business Improvement Area		
	Housing Development Corporation		
	Hyde Park Business Improvement Area		
	London Convention Centre Corporation		
	Downtown London Business Improvement Association		
	London Hydro Inc.		

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London & Middlesex Community Housing			
London Police Services Board	<p>(Reporting in progress) Time Management and Scheduling: Assess the processes and controls in place for time management and scheduling within the London Police Services . The audit will review the processes for recording and forecasting standard hours, approval of overtime, sick days, vacation, and other time-off. In addition, an emphasis will be placed on how time management forecasting and planning impacts the management of people from a health and wellness perspective.</p>		
London Public Library Board			
London Transit Commission			
Middlesex-London Health Unit			
Museum London			
Old East Village Business Improvement Area			
Tourism London			
Elgin Area Water Primary			

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Water Supply System			
Lake Huron Primary Water Supply System			

Revised summary February to June 2021

The following table outlines the estimated budget for the potential audit projects for February to June 2021. The remaining projects will be budgeted as part of the ongoing planning process and communicated in future meetings. Our overall plan will not exceed the city's annual internal audit budget amounts.

Internal Audit Plan
Revised January 2021 to June 2021

Potential Projects	Budget*
1. Traffic Management Project Review	\$30,000
2. SaaS Application Review	\$30,000
Project Management, management meetings and Audit Committee reporting and attendance	10,000
Follow-up of outstanding observations	5,000
Annual Audit Plan	Nil
Total Budget (January to June 2021)	\$75,000

* Actuals will be billed to the City and will not exceed the above stated budget.