



May 25, 2010

City of Saskatoon – City Clerk’s Office  
Attention: Secretary – Audit Committee  
222-3<sup>rd</sup> Avenue North  
Saskatoon, Saskatchewan S7K 0J5

### **Internal Audit Plan – 2009-2014**

---

The Internal Audit Services Agreement (the Agreement) between the City of Saskatoon and Garman, Weimer & Associates Ltd. includes provision to provide 1,400 direct internal audit project hours per year and requires the development of a Corporate Audit Plan for the approval of the Audit Committee.

The attached Corporate Audit Plan was developed based on the provisions contained in the Agreement which only provides for the performance of financial system audits.

In order to assess the relative importance of potential audit areas and to objectively develop the Corporate Audit Plan, we undertook a formalized organization-wide financial system risk assessment as described in our February 2009 proposal for the provision of internal audit services.

Our intent is to have a Corporate Audit Plan that provides direction for the internal audit function but that is also flexible in allowing for the addition, deletion and substitution of projects based on changes in risk factors or at the request of the Administration or Audit Committee. Amendments to the Corporate Audit Plan will be tabled with the Audit Committee for approval and will be updated on annual basis.

At its meeting on May 19, 2010, the Audit Committee approved years 2009 and 2010 in the attached Corporate Audit Plan.

Respectfully submitted,

Nicole Garman, CA, CIA  
Garman, Weimer & Associates Ltd.  
(306) 373-7611

Ian Weimer, CMA  
Garman, Weimer & Associates Ltd.  
(306) 652-1852

Attachments: A – City of Saskatoon Corporate Audit Plan – Financial System Audits

**Attachment A: City of Saskatoon Corporate Audit Plan – Financial System Audits**

<b>Auditable Unit</b>	<b>Audit Type</b>	<b>Dept/Board</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Tangible Capital Assets	Other	CS	250	0	0	0	0
Audit Plan Development	Other	AC	140	0	0	0	0
Follow-up 2009	Follow Up	AC	100	100	40	0	0
Federal/Provincial Grant Audits - 2009	Other	CS	100	0	0	0	0
Impound Lot	Revenue	IS	225	0	0	0	0
TCU Place	Payments	TCU	275	0	0	0	0
Class System	Revenue	CY	225	0	0	0	0
Follow-up 2010	Follow Up	AC	0	100	80		0
Federal/Provincial Grant Audits - 2010	Other	CS	0	150	0	0	0
Transit	Payroll	US	15	300	0	0	0
Mendel Art Gallery	Payments	MAG	0	225	0	0	0
CUC Payments	Payments	CUC	0	225	0	0	0
Garbage Collection	Revenue	US	0	150	0	0	0
Fire	Payroll	F&PS	0	150	0	0	0
Safeguarding Civic Facilities - Physical Access	Other	IS	0	0	125	0	0
Follow-up 2011	Follow Up	AC	0	0	258	0	0
Federal/Provincial Grant Audits - 2011	other	CS	0	0	150	0	0
Vehicles & Equipment	Payroll	IS	0	0	150	0	0
TCU Place	Payroll	TCU	0	0	225	0	0
Saskatoon Light & Power	Payroll	US	0	0	175	0	0
Administration of City Grants - Leisure Services	Other	CY	0	0	125	0	0
Follow-up 2012	Follow Up	AC	0	0	0	168	
Federal/Provincial Grant Audits - 2012	Other	CS	0	0	0	150	0
Facilities - Ave P	Payroll	IS	0	0	0	175	0
Corporate Payroll	Payroll	CS	0	0	0	350	0
Sundry Accounts Receivable (SAR)	Revenue	CS	0	0	0	225	0
Transit	Revenue	US	0	0	0	225	0
Mendel Art Gallery	Payroll	MAG	0	0	0	225	0
Cashier System	Revenue	CS	0	0	0	0	225
Follow-up 2013	Follow Up	AC	0	0	0	0	168
Federal/Provincial Grant Audits - 2013	Other	CS	0	0	0	0	150
Parking Meter/Hooding/Permits	Revenue	IS	0	0	0	0	175
CUC Payroll	Payroll	CUC	0	0	0	0	225
Point of Sale	Revenue	CY	0	0	0	0	225
Ticket Sales	Revenue	TCU	0	0	0	0	175
To Be Determined	Other	AC	0	0	0	0	81
<b>Audit Hours Allocated</b>			<b>1330</b>	<b>1400</b>	<b>1328</b>	<b>1518</b>	<b>1424</b>
<b>Audit Hours Required</b>			<b>1400</b>	<b>1400</b>	<b>1400</b>	<b>1400</b>	<b>1400</b>
<b>Audit Hours Under/(Over)</b>			<b>70</b>	<b>0</b>	<b>72</b>	<b>-118</b>	<b>-24</b>
<b>Cumulative Hours Under/(Over)</b>					<b>0</b>		