



May 25, 2010

City of Saskatoon - City Clerk's Office
Attention: Secretary – Audit Committee
222-3rd Avenue North
Saskatoon, Saskatchewan S7K 0J5

Audit Report – Property Tax Billing System

In 2009, Robert Prosser & Associates Inc. conducted an audit of the Corporate Services – Property Tax Billing System, as per the Corporate Audit Plan.

Property information (e.g. fair values, exempt status, property class, etc.) is uploaded from the property assessment system (i.e. CAMA) into the City's Customer Information System (CIS).

The CIS system calculates the assessed value of all properties using Provincial Factors and fair values uploaded into the SITE database. The CIS system then generates Tax Notices and Supplementary Tax Notices.

The objectives of the audit included determining whether adequate controls are in place to:

- Ensure complete and accurate billing of property taxes on all taxable properties, and
- Minimize opportunities for fraudulent transactions.

Management has completed implementation of the recommendations.

Respectfully submitted,

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