

His Worship the Mayor and City Council
The City of Saskatoon

REPORT
of the
AUDIT COMMITTEE

Composition of Committee

Councillor G. Wyant, Chair
Councillor B. Pringle
Councillor D. Hill
Councillor B. Dubois
Councillor M. Neault

1. **Corporate Audit Plan**
Robert Prosser & Associates Inc.
(File No. CK. 1600-1-1)

RECOMMENDATION: that the information be received.

One of the responsibilities of the Audit Committee as outlined in *The Council and Committee Procedure Bylaw, 2003 (Bylaw No. 8198)*, is to approve the annual and long-term corporate audit plans for internal audits and recommend same to City Council.

The Audit Committee has selected internal audit projects for the upcoming contract year of 2007.

Attached is a copy of the Corporate Audit Plan, which includes all audit projects approved by the Audit Committee that have been completed since September 15, 2004 (the effective date of the current Internal Audit Services Agreement), and those audits that are currently in progress or are outstanding. This Plan extends to approximately December, 2007.

Respectfully submitted,

Councillor G. Wyant, Chair

City of Saskatoon – Corporate Audit Plan – October 2006

	Project Hours	Percentage Complete October 31, 2006
RISK PROFILES		
Fire & Protective Services	28.1	100.0%
Solid Waste Management (Collection & Landfill)	16.9	100.0%
Transit Utility (including SNT)	22.5	100.0%
Building/Plumbing Code Enforcement	22.5	100.0%
City Planning	1.8	100.0%
Land Development/Land Bank	1.5	100.0%
Mendel Art Gallery	16.9	100.0%
Centennial Auditorium	16.9	100.0%
Saskatchewan Place	16.9	100.0%
Assessment	16.9	100.0%
PERFORMANCE & PRODUCTIVITY-BASED AUDITS		
Public Accountability Audit	225.0	100.0%
Fire Operations Performance Audit	375.0	70.0%
Saskatoon Centennial Auditorium Governance & Operations	225.0	100.0%
Building & Plumbing Inspections	300.0	100.0%
Snow & Ice Management	262.5	90.0%
Hydrants Maintenance	225.0	100.0%
Cemeteries	187.5	100.0%
Inventory Management	187.5	100.0%
Occupational Health & Safety	262.5	100.0%
Paved Streets Maintenance	375.0	30.0%
Electrical Distribution	375.0	38.0%
Public Notice (Bylaw & Policy) Compliance Audit	225.0	60.0%
Traffic Management & Traffic Signals (Traffic Control)	275.0	0.0%
Pension Plan Administration and Control	262.5	30.0%
Delegation of Spending Authority	225.0	5.0%
Protection of Personal Financial Information	150.0	100.0%
Public Safety	225.0	10.0%
Human Resources Branch - Employment & Compensation	225.0	40.0%
Facility Security and Protection	187.5	19.2%
Cash, Investments and Debt Management	187.5	0.0%
Internal Loan Programs	225.0	0.0%
POSSE - Plumbing Permits	225.0	0.0%
Tax Incentive Policies and Programs	262.5	0.0%

	Project Hours	Percentage Complete October 31, 2006
FINANCIAL SYSTEMS AUDITS		
Saskatoon Centennial Auditorium Revenue Collection Systems	187.5	100.0%
Cemetery Revenue Collection Systems	112.5	100.0%
Landfill Cash Handling	112.5	100.0%
Golf Course Revenue Collections	150.0	100.0%
Parking Meter Revenue Collection Procedures	150.0	100.0%
Assessment System	412.5	39.0%
Transit Payroll	300.0	0.0%
Outdoor Pool Revenue Collections	112.5	70.0%
Forestry Farm Park & Zoo Revenue Collections	112.5	85.0%
Kinsmen Park Rides Revenue Collection	75.0	100.0%
Gordon Howe Campsite Revenue Collection	75.0	80.0%
Mendel Art Gallery Gift Shop Revenue Collection	112.5	100.0%
Concession Contract Management and Control	225.0	40.0%
Prepaid Levy Revenue Collection System	75.0	0.0%
CONSULTING SERVICES		
Audit Committee Terms of Reference	0.0	100.0%
Cross-charging Formula for Leisure Facilities Maintenance	37.5	100.0%
Land Bank Program Benchmark Project	97.5	100.0%
QUICK RESPONSE AUDITS		
Business Plan Audits (Destination Complex, IDEAS Inc., Farmers' Market and Mendel Art Gallery)	225.0	100.0%
FOLLOW-UP AUDITS		
Community Development Branch Follow-up Audit	54.0	100.0%
Assessment Office Follow-up Audit	45.0	100.0%
Forestry Farm Park & Zoo Follow-up Audit	27.0	100.0%
Parks Maintenance Follow-up Audit	54.0	100.0%
Vehicle & Equipment Services Follow-up Audit	36.0	100.0%
Transit Services Follow-up Audit	45.0	100.0%
IT Security Follow-up Audit	27.0	100.0%
Utility Billing System Follow-up Audit	36.0	100.0%
Bridges and Structures Follow-up Audit	45.0	100.0%
Saskatchewan Place Value for Money and Governance Follow-up Audit	45.0	100.0%
Municipal Engineering Project Management Follow-up Audit	27.0	90.0%
SPCA Follow-up Audit	23.5	100.0%
Comptroller's Office Follow-up Audit	18.0	100.0%
Leisure Services Facilities Follow-up Audit	20.0	100.0%
Tourism Saskatoon Follow-up Audit	45.0	25.0%

	Project Hours	Percentage Complete October 31, 2006
Heritage Program Follow-up Audit	22.0	100.0%
City Yards Public Enquiry and Dispatch Follow-up Audit	22.0	100.0%
Treasurer's Revenue Collection System Follow-up Audit	27.0	0.0%
Transit Revenue Collection Systems Follow-up Audit	18.0	100.0%
POSSE Building Permits Follow-up Audit	25.0	100.0%
Saskatchewan Place Revenue Systems Follow-up Audit	27.0	100.0%
POSSE Business Licenses, Enforcement Backlog, Legalizing Existing Suites and Property Information Disclosures Follow-up Audit	27.0	100.0%
Infrastructure Services Payroll Procedures Follow-up Audit	36.0	100.0%
Community Services Payroll Procedures Follow-up Audit	18.0	100.0%
Cemetery Revenue Collection Systems Follow-up Audit	13.5	100.0%
Occupational Health & Safety Follow-up Audit	31.8	0.0%
Saskatoon Centennial Auditorium Governance & Operations Follow-up Audit	27.0	0.0%
Parks Design and Construction Follow-up Audit	27.0	0.0%
Saskatoon Centennial Auditorium Revenue Collection Systems Follow-up Audit	15.0	0.0%
Golf Course Revenue Collections Follow-up Audit	15.0	0.0%
Parking Meter Revenue Collection Procedures Follow-up Audit	21.0	0.0%
Mendel Art Gallery Investigation Follow-up Audit	15.0	0.0%
Cemeteries Follow-up Audit	22.5	0.0%
Building & Plumbing Inspections Follow-up Audit	36.0	0.0%
Bridges and Structures Follow-up Audit #2	45.0	0.0%
Fire NFPA 1201 Follow-up Audit	25.25	0.0%
Fire NFPA 1600 Follow-up Audit	25.25	0.0%
Fire NFPA 1710 Follow-up Audit	25.25	0.0%
Solid Waste Management (Collection & Landfill) Follow-up Audit	4.00	0.0%
Mendel Art Gallery (Governance) Follow-up Audit	43.5	0.0%
Kinsmen Park Rides Revenue Collection Follow-up Audit	9.0	0.0%
SPECIAL PROJECTS		
Mendel Art Gallery Investigation	40.0	100.0%
Sask Place Accts. Rec. Investigation	15.0	100.0%
River Landing Management Structure and Budget	111.0	Actual ¹
Saskatchewan Place Revenue Systems Follow-up Audit Additional Testing	3.0	100.0%
Mendel Art Gallery - Audit of 2nd Business Plan Financials	19.5	100.0%
Audit Representation on a Committee to Review V&E Operations and Reserve	0.0	Actual ¹
TOTAL	9,767.35	

¹ No fixed project hours have been assigned to this project; progress is reported based on actual hours invested.