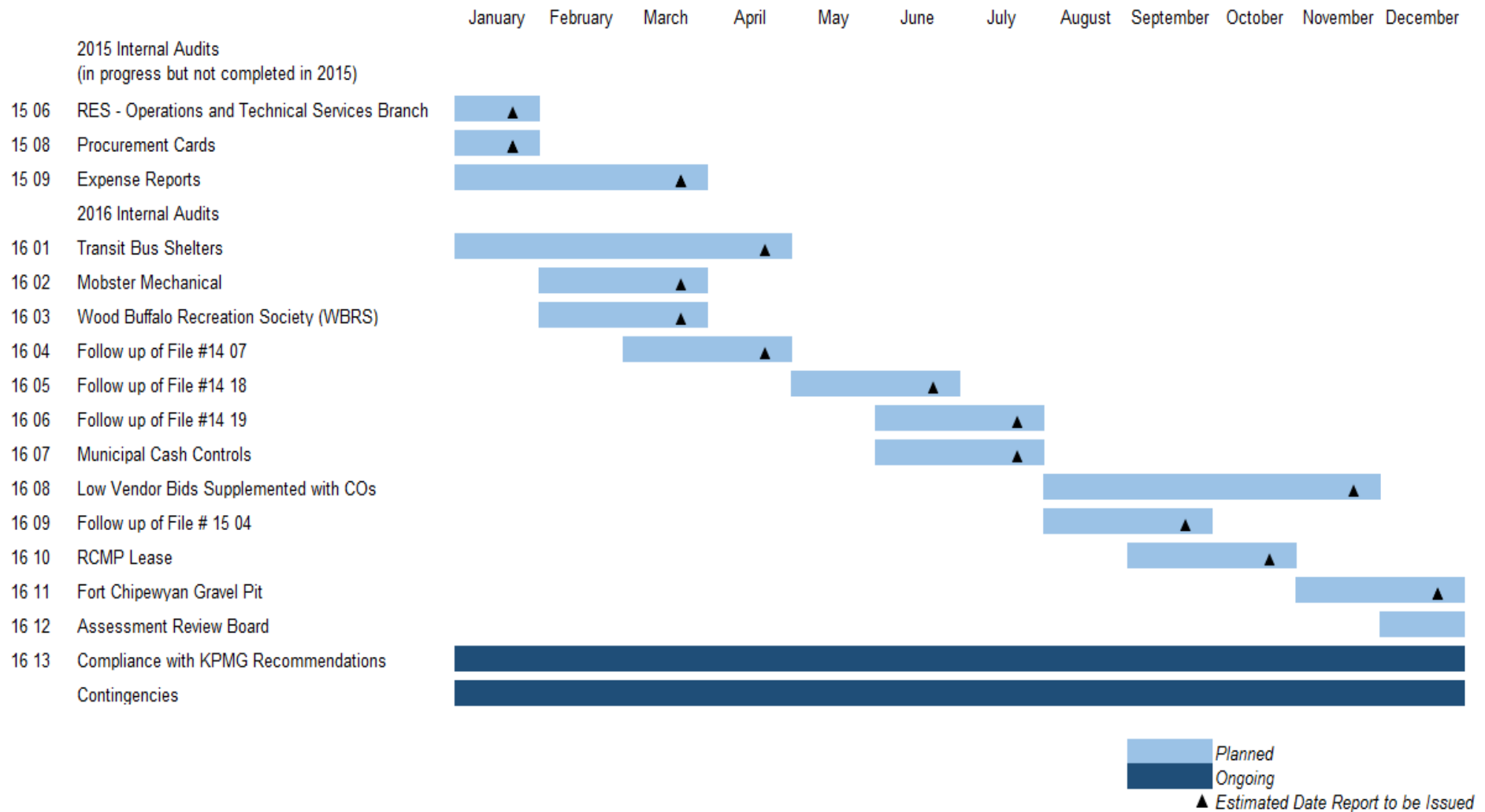


Office of the Municipal Auditor  
Compliance and Control Branch  
2016 Internal Audit Plan as of January 1, 2016



Office of the Municipal Auditor  
Compliance and Control Branch  
2016 Internal Audit Plan

File numbers starting with “15” are audits that were started in 2015 but were not completed at year end (December 31). These audits are automatically carried over to be completed in 2016.

<u>File #</u>	<u>File Name</u>	<u>Information</u>	<u>Audit Date</u>
15 06	RES – Operations and Technical Services Branch	<p>The objective of the Regional Emergency Services (RES) Audit was to determine if there were adequate internal controls and oversight in place governing Emergency Response and Dispatch services within the Regional Municipality of Wood Buffalo (Municipality).</p> <p>Specifically, we assessed the adequacy of resources available to RES to meet the needs of the Municipality.</p> <p>We evaluated if the funds received are being utilized as outlined in the basis for payment, terms, and conditions of the respective RES grant agreements.</p> <p>We assessed the adequacy of Municipal oversight over the grant agreements, reimbursement for costs associated with RES services, and other revenues generated.</p> <p>Finally, we evaluated whether grant funds received from Alberta Health Services (AHS) for emergency medical response and dispatch services are adequate to meet the needs of the Municipality.</p>	January, 2016

<u>File #</u>	<u>File Name</u>	<u>Information</u>	<u>Report Issue Date</u>
15 08	Procurement Cards	To assess if there are adequate internal controls governing the issuance, usage, and cancellation of Procurement Cards.  Specifically to verify the probity and propriety of all expenses incurred on Procurement Cards.	January, 2016
15 09	Expense Reports	To assess if there are adequate internal controls governing expense reports within the Municipality.  Specifically to verify the probity and propriety of all expenses incurred on Procurement Cards.	January – March, 2016
16 01	Transit Bus Shelter Contract	To assess the effectiveness and adequacy of the governance, risk management, and control processes in relation to contracts QU2337 and QU2947 Transit Bus Shelters.  In addition we will assess if the Municipality has received value for money on the Transit Bus Shelter contracts.	January – April, 2016
16 02	Wood Buffalo Recreation Society	Audit of the 2015 Financial Statements.	February – March, 2016
16 03	Follow up of File #14 07 Automated Traffic Photo Enforcement Program	To assess if the recommendations included in the audit have been implemented by management.	March – April, 2016
16 04	Follow up of File #14 18 Information Technology Asset Management	To assess if the recommendations included in the audit have been implemented by management.	May – June, 2016

<u>File #</u>	<u>File Name</u>	<u>Information</u>	<u>Report Issue Date</u>
16 05	Follow up of File #14 19 Fort McMurray Tourism Internal	To assess if the recommendations included in the audit have been implemented by management.	June – July, 2016
16 06	Municipal Cash Controls	Cash is collected and held by multiple departments within the Municipality. This audit will assess if there is adequate internal controls around cash to reduce risk of loss and theft to the Municipality.	June – July, 2016
16 07	Low Vendor Bids Supplemented with Change Orders.	To assess if there are adequate internal controls in place to ensure Vendors are not submitting low bids that are later supplemented by change orders to be awarded contracts with the Municipality.	August – November, 2016
16 08	Follow up of File # 15 04 Fleet Fuel Expense	To assess if the recommendations included in the audit have been implemented by management.	August – September, 2016
16 09	RCMP Lease	The Municipality currently leases office space to the RCMP. We will assess if the leasee is meeting the terms and conditions of the lease contract and evaluate the cost versus benefit to the Municipality.	September – October, 2016
16 10	Fort Chipewyan Gravel Pit	To assess if there are adequate internal controls in place to ensure no theft or loss of Municipal assets can occur.	November – December, 2016
16 11	Assessment Review Board	To assess the adequacy of the internal controls governing the Assessment Review Board processes.	December – March, 2017
16 13	Contingencies	Assurance and consulting audits that are requested during the year. This would include investigations related to the Whistleblower complaints.	Ongoing