

Q4 INTERNAL AUDIT STATUS UPDATE

FINANCE AND CORPORATE SERVICES COMMITTEE

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Date: February 28, 2018



EPISODE VIIIA*

Internal audit worked diligently over the last quarter to battle misuse of City assets, inefficiency and fraud to ensure a stable and secure environment for all inhabitants at the City.

Acceptance of Internal Audit has grown but continuing effort to build relationships and engagement with departments can never waver if objectives are to be achieved.

If life at City Hall is an analogy to the Star Wars franchise, where does Internal Audit fit in?

***it's possible George Lucas intends to incorporate Internal Audit in the next movie.**

Q4 Internal Audit Activity

Project	Focus	Status
Cash Handling	Process review: Legislative & Court Services	Complete
Cash Handling	Process review: Mady Centre	Complete
IT Service Desk	Process review	Complete
Use of Consultants	Consulting	Complete
Health Benefits	Consulting	Complete
Stores Inventory	Compliance	Complete
Entity Level Controls	Fraud risk assessment	In Progress

Cash Handling



Cash Handling

Legislative & Court Services

	# Recommendations
Operations	6
Physical Security	3
Total	9

Mady Centre

Area	# Recommendations
Operations	2
Physical security	1
Policies and procedures	2
Total	5

IT Service Desk



IT Service Desk

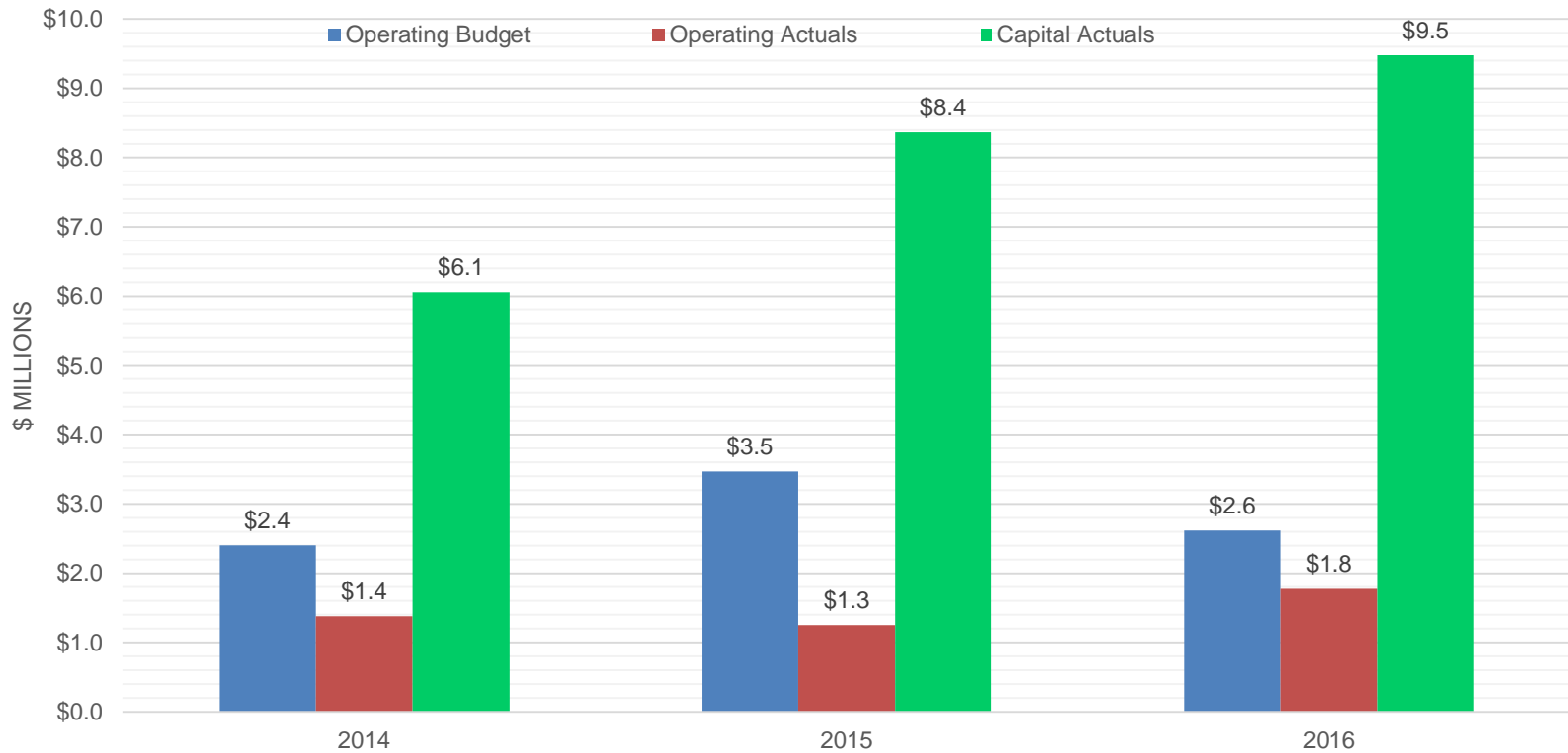
Area	# Recommendations
Operations	6
Training and communication	4
Policies and procedures	2
Total	12

Use of Consultants



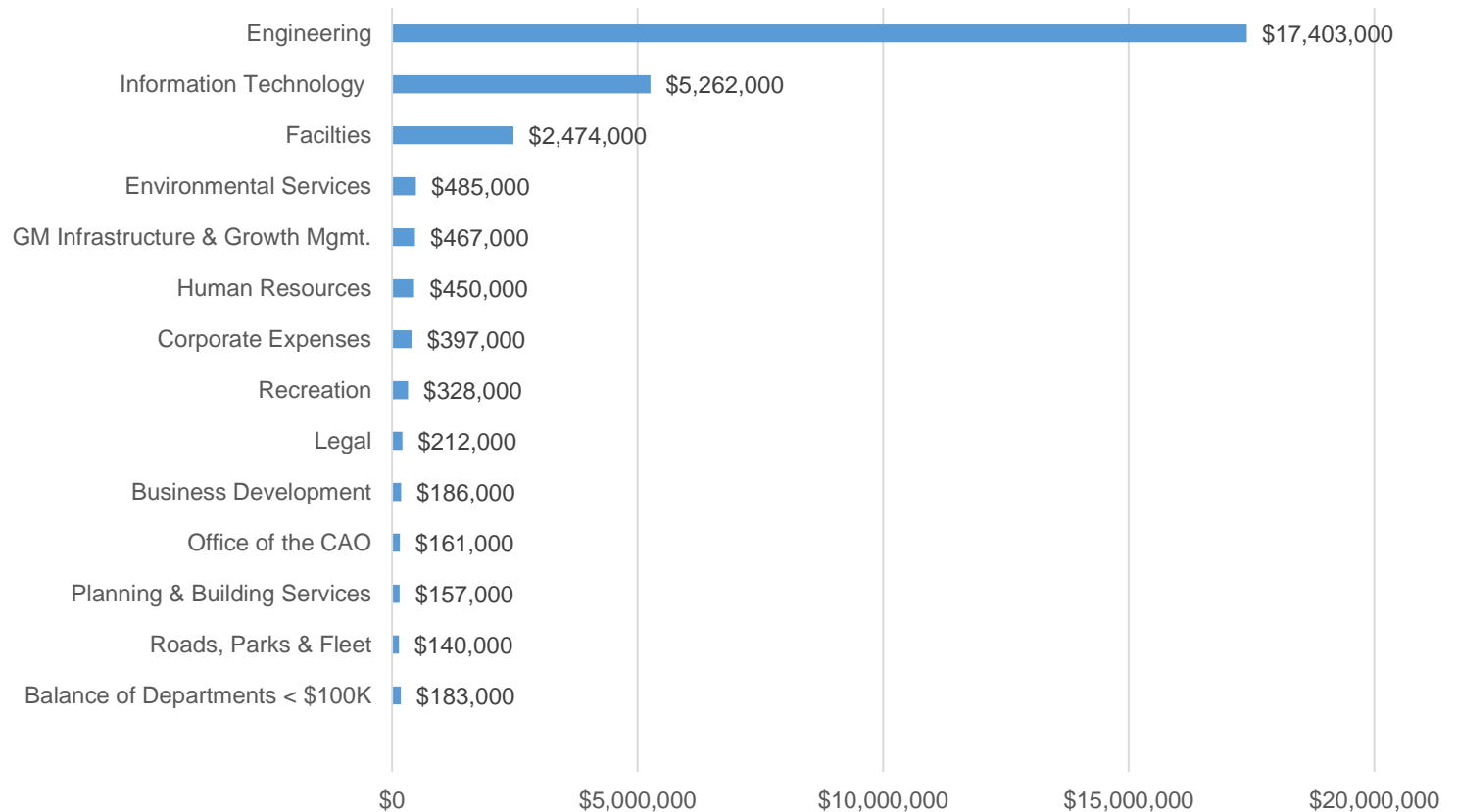
Use of Consultants

Summary of Consultants



Use of Consultants

Total Consultant Actuals (2014 to 2016)



Health Benefits



Health Benefits

Extended Health Benefit Claims – All Staff

Category (in millions of \$)	2014	2015	2016	Total	%
Drugs	1.5	1.7	1.7	4.9	46
Paramedical Practitioners	1.2	1.3	1.4	3.9	37
Contact Lenses or Eyeglasses	.4	.4	.4	1.2	11
Medical Services & Equipment	.1	.2	.2	.5	5
Other	.1	-	-	.1	1
Total	\$3.3M	\$3.6M	\$3.7M	\$10.6M	100

Stores Inventory Counts



Internal Audit in the Star Wars analogy?

CHOOSE THE AUDITOR LIFE I DID NOT

CHOOSE ME IT DID