

Q1 Internal Audit Status Update

PRESENTED BY

Sarah MacGregor

Internal Audit

April 26, 2017



Inside Internal Audit

This is exactly how audits are performed...



Q1 Internal Audit Activities

Project	Focus	Status
Procurement	Compliance: City-wide	Complete
Cash handling	Process review: Transit	Complete
Entity level controls	Consulting: Code of Conduct	In progress

Procurement



Procurement

- Scope
 - PCards
 - Expense reports
 - Purchase orders
- City-wide compliance assessment

Procurement

Area	# Recommendations
PCards	7
Expense reports	1
Purchase orders	6
Total	14

Cash Handling - Transit



Cash Handling - Transit

- Scope
 - Interviews
 - Observation
 - Review of City records
 - Tours of the Transit Terminal and Garage
- Transit is the first departmental cash handling review completed, other city departments will follow in Q2

Cash Handling - Transit

Area	# Recommendations
Operations	4
Physical security	2
Policies and procedures	1
Total	7

Additional Activities

- Code of Conduct – in progress
- Consultations with departments
- Education and awareness
- Recruitment

The Obvious Sequel

