



November 21, 2012

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

Internal Audit Plan – 2012 - 2014

The Internal Audit Services Agreement (the Agreement) between the City of Saskatoon and Garman, Weimer & Associates Ltd. includes provision to provide 1,400 direct internal audit project hours per year and requires the development of a Corporate Audit Plan for the approval of the Audit Committee.

The attached Corporate Audit Plan was developed based on the provisions contained in the Agreement which only provides for the performance of financial system audits.

In order to assess the relative importance of potential audit areas and to objectively develop the Corporate Audit Plan, we undertook a formalized organization-wide financial system risk assessment.

Our intent is to have a Corporate Audit Plan that provides direction for the internal audit function but that is also flexible in allowing for the addition, deletion and substitution of projects based on changes in risk factors or at the request of the Administration or Audit Committee. Amendments to the Corporate Audit Plan will be tabled with the Audit Committee for approval and will be updated on annual basis.

At its meeting on November 21, 2012, the Audit Committee approved the attached Corporate Audit Plan.

Respectfully submitted,

Nicole Garman, CA, CIA
Garman, Weimer & Associates Ltd.
(306) 373-7611

Attachments: A – City of Saskatoon Corporate Audit Plan – Financial System Audits

Attachment A: City of Saskatoon Corporate Audit Plan – Financial System Audits

Shaded areas represent projects that have been included in previously approved Corporate Audit Plans. 2013-2014 is presented for information only.

| Auditable Unit | Audit Type | Dept/ Board | 2009- 2010 | 2010- 2011 | 2011- 2012 | 2012- 2013 | 2013- 2014 | Total |
|---|----------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Follow-up Audits | FUP | AC | 27.50 | 355.50 | 42.00 | 125.00 | 125.00 | 675.00 |
| Tangible Capital Assets | Other | CS | 250.00 | | | | | 250.00 |
| Audit Plan Development | Other | AC | 140.00 | | | | | 140.00 |
| Federal/Provincial Grant Audits | Other | CS | 55.50 | | 94.50 | | | 150.00 |
| Impound Lot | Revenue | IS | 135.00 | 78.75 | 11.25 | | | 225.00 |
| TCU Place | Payments | TCU | 255.00 | | | | | 255.00 |
| Class System | Revenue | CY | 225.00 | | | | | 225.00 |
| Transit 1 | Payroll | US | 15.00 | | | | | 15.00 |
| Transit 2 | Payroll | US | 169.50 | 130.50 | | | | 300.00 |
| Garbage Collection | Revenue | US | 15.00 | 135.00 | | | | 150.00 |
| CUC | Payments | CUC | 112.50 | 112.50 | | | | 225.00 |
| Mendel Art Gallery | Payments | MAG | | 225.00 | | | | 225.00 |
| Fire | Payroll | F&PS | | 120.00 | 30.00 | | | 150.00 |
| TCU Tickets | Revenue | TCU | | 142.75 | 32.25 | | | 175.00 |
| Safeguarding Civic Facilities | Other | IS | | 62.50 | 62.50 | | | 125.00 |
| V&E | Payroll | IS | | 37.50 | 112.50 | | | 150.00 |
| SL&P | Payroll | US | | | 175.00 | | | 175.00 |
| Land Branch Lease/Rental | Revenue | CY | | | 125.00 | | | 125.00 |
| Administration of Civic Grants | Other | CS | | | 125.00 | | | 125.00 |
| Transit | Revenue | US | | | 225.00 | | | 225.00 |
| TCU Payroll | Payroll | TCU | | | 140.00 | 85.00 | | 225.00 |
| Corporate Payroll | Payroll | CS | | | | 350.00 | | 350.00 |
| Cashier System | Revenue | CS | | | | 225.00 | | 225.00 |
| Animal Licensing | Revenue | CS | | | | 125.00 | | 125.00 |
| Community Services | Payroll | CY | | | | 225.00 | | 225.00 |
| Affordable Housing | Other | CY | | | | 225.00 | | 225.00 |
| CUC | Revenue | CUC | | | | 265.00 | | 265.00 |
| CUC | Payroll | CUC | | | | | 225.00 | 225.00 |
| Leisure Services - Civic Centres, Outdoor Pools, Forestry Farm, Golf Courses (RecTrac System) | Revenue & Inventory (Golf) | CY | | | | | 350.00 | 350.00 |
| Water/Wastewater | Payroll | US | | | | | 225.00 | 225.00 |
| Woodlawn Cemetery | Revenue | IS | | | | | 175.00 | 175.00 |
| Landfill | Revenue | US | | | | | 175.00 | 175.00 |
| To be Determined | n/a | n/a | | | | | 125.00 | 125.00 |
| Audit Hours Allocated | | | 1400.0 | 1400.0 | 1175.0 | 1625.0 | 1400.0 | 7000.0 |
| Audit Hours Required | | | 1400.0 | 1400.0 | 1400.0 | 1400.0 | 1400.0 | 7000.0 |
| Difference | | | 0.0 | 0.0 | -225.0 | 225.0 | 0.0 | 0 |