



September 11, 2013

City of Saskatoon – City Clerk’s Office
222-3rd Avenue North
Saskatoon, Saskatchewan S7K 0J5

Internal Audit Plan – 2013 - 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.

At its meeting on July 17, 2013, City Council approved the 2013-2014 Corporate Audit Plan that included 175 unallocated audit hours. Since that time, Garman, Weimer & Associates Ltd. has discussed the unallocated hours with the City Manager and General Manager Corporate Services and the potential for conducting an internal audit at the Saskatoon Public Library was proposed.

Garman, Weimer & Associates Ltd. met with the Director of Libraries and the Library Business Administrator and an internal audit of the Saskatoon Public Library’s payroll system was determined to be appropriate at this time.

At its meeting on September 11, 2013, the Audit Committee approved the attached Corporate Audit Plan.

Respectfully submitted,

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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

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	69.50	97.50	25.00	575.00
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		79.50	15.00		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	105.00	7.50		150.00
SL&P	Payroll	US			96.25	78.75		175.00
Land Branch Lease/Rental	Revenue	CY			106.25	18.75		125.00
Administration of Civic Grants	Other	CS			125.00			125.00
Transit	Revenue	US			225.00			225.00
TCU Payroll	Payroll	TCU			225.00			225.00
Community Services	Payroll	CY			78.75	146.25		225.00
Affordable Housing	Other	CY			153.75	71.25		225.00
Corporate Payroll	Payroll	CS				350.00		350.00
Cashier System	Revenue	CS				225.00		225.00
CUC	Revenue	CUC				265.00		265.00
Woodlawn Cemetery	Revenue	IS				125.00	50.00	175.00
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
Inventory Management	Inventory	CS					225.00	225.00
Landfill	Revenue	US					175.00	175.00
Animal Licensing	Revenue	CS					175.00	175.00
Saskatoon Public Library	Payroll	SPL					175.00	175.00
Audit Hours Allocated			1400.0	1400.0	1400.0	1400.0	1400.0	7000.0
Audit Hours Required			1400.0	1400.0	1400.0	1400.0	1400.0	7000.0
Difference			0.0	0.0	0.0	0.0	0.0	0.0

Note: Estimated audit hours are based upon management's representations in the risk assessment questionnaires received by Garman, Weimer & Associates Ltd. If actual conditions are significantly different from what was described, the estimated resource requirements will change.