

**2019 3RD QUARTER INTERNAL
AUDIT UPDATE
FINANCE AND CORPORATE SERVICES COMMITTEE**

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Date: November 6, 2019



Evolution of Internal Audit...



Evolution of Internal Audit....

think machine.
ACT AUDITOR.



 The Institute of
Internal Auditors

 Barrie

2019 Q3 Internal Audit Activity

Project	Focus	Status
SAP – Segregation of Duties	Controls	Complete
Payroll	Controls	Complete
Emergency Services Campus	Consulting	Complete
Five Points Theatre Cash Handling	Follow Up	Complete
Legislative & Court Services Cash Handling	Follow Up	Complete
Audit & Accountability Fund Service Delivery & Modernization Review	Project Facilitation	In progress
Fraud & Wrongdoing Program Oversight	Consulting	Ongoing

SAP – Segregation of Duties



SAP – Segregation of Duties

Area	# Recommendations
Conflicts	2
Monitoring	1
Testing	1
Total	4

Payroll



Payroll

Area	# Recommendations
Approvals	4
System Access	1
Procedures	2
Total	7

Emergency Services Campus



Cash Handling Follow Up



Cash Handling Follow Up

Five Points Theatre:

Area	Total	Completed	In Progress
Operations	2	2	-
Physical security	1	1	-
Policies & procedures	2	2	-
Total	5	5	-

Legislative & Court Services:

Area	Total	Completed	In Progress/ Not Started
Operations	6	4	2
Physical security	3	1	2
Total	9	5	4

Fraud & Wrongdoing Program – Year 2



Fraud & Wrongdoing Program – Year 2

Method of Submission	Number of Reports	Percentage
Website	4	50%
Phone	-	0%
P.O. Box	-	0%
Total reports received through Clearview Connects	4	50%
Direct to staff	4	50%
Total	8	100%

Ever Evolving Internal Audit

- Developing the City's Internal Audit function
- Ensuring relevance to Council and City staff
- Leveraging innovations in audit technologies

