



REPORT TO FINANCE AND CORPORATE SERVICES COMMITTEE

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TO: FINANCE AND CORPORATE SERVICES COMMITTEE

PREPARED BY AND KEY CONTACT: S. MACGREGOR, DIRECTOR OF INTERNAL AUDIT EXT# 5452

SUBMITTED BY: S. MACGREGOR, DIRECTOR OF INTERNAL AUDIT

GENERAL MANAGER APPROVAL: N/A

CHIEF ADMINISTRATIVE OFFICER APPROVAL: M. PROWSE, CHIEF ADMINISTRATIVE OFFICER

WARD: ALL

SUBJECT: 2021 4TH QUARTER INTERNAL AUDIT STATUS REPORT, 2021 FRAUD AND WRONGDOING PROGRAM ACTIVITY, 2021 SUMMARY OF INTERNAL AUDIT ACTIVITY AND 2022 INTERNAL AUDIT WORK PLAN

DATE: JANUARY 25, 2022

RECOMMENDED MOTION

1. That the 2021 4th Quarter Internal Audit Status Report be received as information.
2. That the 2021 Fraud and Wrongdoing Program Activity be received as information.
3. That the 2021 Summary of Internal Audit Activity attached as Appendix “C” to the Report to Finance and Corporate Services Committee dated January 25, 2022 be received as information.
4. That the 2022 Internal Audit Work Plan attached as Appendix “D” to the Report to Finance and Corporate Services Committee dated January 25, 2022, be approved.

PURPOSE & BACKGROUND

5. The purpose of this staff report is: to provide the 2021 4th Quarter Internal Audit Status Report, to provide a summary of the 2021 Fraud and Wrongdoing Program activity, to provide a summary of all 2021 Internal Audit activity, and to approve the 2022 Internal Audit work plan.
6. The following table summarizes the Internal Audit activities performed from September to December 2021:

#	Project	Focus	Status
1	Landfill Cash Handling	Process Review	Complete
2	Recreation Cash Handling	Follow Up	Complete
3	Fraud Risk Assessment Update	Entity Level Controls	Complete



#	Project	Focus	Status
4	Development	Process Review	In progress
5	Community Service Partners	Process Review	In progress
6	Fraud & Wrongdoing Program Oversight	Consulting	Ongoing

ANALYSIS

LANDFILL CASH HANDLING

Background

- 7. In connection with a broader corporate-wide cash handling project, a review of Landfill cash handling practices was completed to assess if processes and controls are sufficient and whether efficiencies can be gained to improve operations.
- 8. All cash and payments related to Landfill services are handled through the Scalehouse facility. Geoware is the Landfill systems software used by the Scalehouse for cash handling and payment activities.

Objective

- 9. The objective of this review was to assess the adequacy and effectiveness of internal controls over cash handling at the City's Landfill.

Methodology

- 10. The following activities were performed:
 - a) Meetings with Landfill Operations staff;
 - b) Review of procedures for Landfill related to cash;
 - c) Review of City records supporting Landfill operations; and
 - d) Virtual observation of cash handling.
- 11. Our review did not include an assessment of controls over petty cash maintained at the Landfill Administration building. The petty cash is the responsibility of staff within the Environmental Sustainability branch and is outside of the cash handling processes at the Landfill Scalehouse.

Conclusion

- 12. The controls related to cash handling at the Landfill Scalehouse are sufficient. Recommendations around operations and procedures will help to ensure controls are operating effectively.



Findings

- 13. Observations identifying areas for improvement, recommendations and management’s response are summarized in Appendix “A”. The recommendations relate to the following areas:

Area	# Recommendations
Operations	5
Policies and procedures	1
Total	6

RECREATION CASH HANDLING FOLLOW UP

Background

- 14. The cash handling review for Recreation Services was completed by Internal Audit in 2018. Findings, observations and recommendations from the review were presented to the Finance and Corporate Services Committee on September 26, 2018. There were six recommendations made related to the following areas:

Area	# Recommendations
Operations	2
Physical security	2
Policies & Procedures	2
Total	6

- 15. Internal Audit performed a follow up review to assess the status of the recommendations to ensure appropriate and timely actions had been taken.

Objective

- 16. Assess the status of the recommendations from the Recreation Services cash handling review performed in 2018.

Methodology

- 17. The following activities were performed:
 - a) Meetings with Recreation Services staff;
 - b) Review of procedural documentation related to cash handling; and
 - c) Review of business generated reports and on-site photos.

Conclusion

- 18. Staff in Recreation Services have been proactive in addressing 4 of the recommendations made by Internal Audit in the 2018 cash handling review. The remaining 2 recommendations are in various stages of completion which we will continue to monitor through completion.

Findings

- 19. Appendix “B” contains the first three columns originally reported in the September 26, 2018 Internal Audit Status Report for the Finance and Corporate Services Committee along with a fourth column with Internal Audit’s follow-up comments.

FRAUD RISK ASSESSMENT UPDATE

Background

20. In 2018, Internal Audit completed an initial fraud risk assessment for the City. To remain relevant, a fraud risk assessment requires ongoing consideration and evaluation to ensure the City's risks of fraud are mitigated.
21. Fraud can happen in any organization. The primary factor that distinguishes fraud from error is whether the underlying action is intentional. For the purposes of this update to the City's fraud risk assessment, fraud is defined as any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain.
22. Fraud can have significant impact to an organization including negative effects on employee morale, business relations, and reputation. Fraud cannot be completely eliminated but it can be managed. A fraud risk assessment is a tool the City uses to identify potential vulnerabilities to internal and external fraud and is a key element of an effective anti-fraud regime.

Objective

23. To update the City's 2018 fraud risk assessment.

Methodology

24. The following activities were performed:
 - a) Conducted a workshop with the Senior Leadership Team to identify potential fraud risk scenarios at the City;
 - b) Considered past allegations and actual incidents of fraud and misconduct;
 - c) Reviewed publicly available information about fraud in both private and public sector organizations;
 - d) Reviewed the 2018 fraud risk assessment and updated as necessary to add new risks identified;
 - e) Rated the likelihood and impact of the risks, without consideration of internal controls; and
 - f) Identified internal controls relevant to the potential fraud risks and updated as necessary through reviews of policies and procedures and discussions with staff across the organization.

Conclusion

25. The 2021 updated fraud risk assessment process identified 7 new fraud risks resulting in an updated total of 67 potential fraud risks for the City. Of these risks, 17 were assessed as high, 21 as medium and 29 as low. It is important not to conclude there are significant issues or gaps in controls at the City from the number of risks identified. The risks were identified and assessed assuming there were no controls in place (i.e. the inherent risk) with the goal of identifying as many inherent risks as possible which may result in potential vulnerabilities to the City.
26. After the identification of risks, an assessment of mitigating controls was completed to determine the residual fraud risk to be addressed at the City. Of the 67 potential fraud scenarios compiled, we identified controls for the risks which can mitigate the residual risk to a lower level. This determination of residual risk assumes the controls identified are operating effectively which will be continuously assessed in current and future internal audit projects.

Findings

27. The initial fraud risk assessment completed in 2018 identified 60 potential fraud risks. Continuing discussions with staff, as well as reports received through the City's fraud and wrongdoing program since 2018, and review of fraud trends resulted in the identification of 7 additional risks. A review of the previously identified risks determined the potential fraud scenarios were still applicable so none of the existing 60 risks were removed from the fraud risk assessment.
28. Ratings for the 67 potential fraud risks identified, by assessed risk rating, are set out in the heat map below:

LIKELIHOOD	High	3	6	7
	Medium	7	11	4
	Low	4	18	7
		Low	Medium	High
IMPACT				

29. The heat map demonstrates how the 67 potential fraud risks are disbursed across their likelihood and impact ratings. The colour coding denotes the highest risk priorities in the upper right corner of the map in red, areas of moderate concern in the middle of the map in orange and low risk areas in the lower left corner in yellow. There are 17 risks assessed as high.
30. Internal documentation for policies and procedures was reviewed and discussions were held with staff to identify controls related to each fraud risk. The internal controls included transaction-level controls and broader entity-level controls.



31. The rated risks were allocated between five fraud categories as set out in the table below:

Summary of Potential Fraud Risks by Category

Fraud Category		Category Description	# of Potential Fraud Risks
Asset Misappropriation	Cash	Theft of cash, securities, inventory or fixed assets, inappropriate payments to vendors, or the circumvention of controls and procedures	22
	Payroll		13
	Tangible Assets		3
Financial Misconduct by Management	Procurement	Inappropriate activity by management in connection with financial transactions	5
	Other		10
Fraudulent Reporting		Manipulation of financial and non-financial information reported to the public	2
Unauthorized Use of City Assets for Personal Benefit		Involves misuse of physical assets, information, or other items for personal gain	3
Other Schemes		Scenarios not described above (i.e. cybercrime)	9
Total Potential Fraud Risks			67

32. The identified fraud risks are mitigated by the City through transaction level controls such as facility and system access controls, segregation of duties, and timely reconciliations as well as entity level controls such as the City’s Code of Conduct and the Fraud & Wrongdoing Program.

33. A fraud risk assessment should be performed on a comprehensive and recurring basis and will be updated regularly as part of Internal Audit’s formal work plan. We will continue to expand the fraud risk assessment process now established at the City to position the organization to address the continuing threat of fraud.

2020 FRAUD & WRONGDOING PROGRAM SUMMARY

Background

34. The Fraud and Wrongdoing Program formalizes how City staff can report concerns of fraud or wrongdoing without fear of retaliation. In addition to the ability to report concerns directly to supervisors or other City employees, staff are also able to report with anonymity if desired by phone, through a website or a P.O. Box all of which are operated by an independent third party, Clearview Connects.

Findings

35. The Director of Internal Audit, Director of Human Resources, and Director of Legal Services are “Primary Reviewers” of reports received by Clearview Connects. If a reporter does not want the Primary Reviewers to see their report, they have the option of submitting a “Sensitive” report which is sent directly to the Chief Administrative Officer for review. The statistics presented do not include any Sensitive reports that may have been received by the City.

36. The number and method of submission for reports received by the City’s Fraud & Wrongdoing Program since its inception are set out below:



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Method of Submission	Number of Reports (Note 1)				
	2018	2019	2020	2021	Total
Website	15	6	3	5	29
Phone	4	0	3	0	7
P.O. Box	0	0	0	0	0
Direct to staff	3	6	8	5	22
Total	22	12	14	10	58

Note 1: 2019 reports were first presented to the Finance and Corporate Services Committee as at November 6, 2019 when the Year 2 Fraud and Wrongdoing Program Pilot Summary was delivered. 2020 reports were first presented including 4 reports received between November 7, 2019 and December 31, 2019. For comparison purposes, the 2019 and 2020 reports have been restated in the table above to reflect the calendar year received.

37. The types of reports received by the Fraud and Wrongdoing Program since its inception are set out below:

Report Type	Number of Reports				
	2018	2019	2020	2021	Total
Unethical conduct	8	2	2	3	15
Violation of laws, regulations, policies and procedures	4	3	3	1	11
Management/supervisor	3	0	0	1	4
Conflict of interest	3	2	3	2	10
Compensation and benefits	3	1	0	0	4
Workplace harassment	0	0	0	1	1
Fraud and theft	1	4	6	1	12
Data and Privacy	0	0	0	1	1
Total	22	12	14	10	58

38. A summary of outcomes from reports received is set out below:

Outcomes	Number of Reports (Note 2)				
	2018	2019	2020	2021	Total
Substantiated	7	4	6	4	21
Unsubstantiated	10	8	6	5	29
Insufficient information	2	0	0	0	2
Not applicable to Fraud & Wrongdoing	3	0	2	1	6
Total	22	12	14	10	58

Note 2: Reports previously identified as an "Investigation in progress" from prior years have been completed and the outcome has been reflected in the table above.



39. Outcome descriptions include:
- a) "Substantiated" refers to reports found through internal review to be accurate. Not all substantiated reports reflect unethical conduct but can also identify the need for enhanced controls to reduce the risk of fraud or wrongdoing. In the 4 reports substantiated in 2021, resulting actions were: 1 employee termination, coaching to correct the actions of 1 employee, and 2 corrective actions to improve City processes.
 - b) "Unsubstantiated" refers to reports found through internal review not to be accurate. An unsubstantiated report can still highlight potential risks and control weaknesses that may need to be addressed.
 - c) "Insufficient information" refers to reports that could not be fully reviewed due to limited information provided by the anonymous reporter.
 - d) "Not applicable to Fraud and Wrongdoing" include questions related to Clearview Connects, logistic system access, or business questions for City departments rather than concerns related to ethics or violations of the code of conduct.

Conclusion

40. The Fraud and Wrongdoing Program continues to provide City staff with additional options for reporting concerns. Activity through the Program since its inception demonstrates that staff have utilized these new options which resulted in corrective action when required and improved processes and controls at the City.

SUMMARY OF 2021 INTERNAL AUDIT ACTIVITY

41. The Internal Audit Charter states that Internal Audit will prepare an annual report to the Finance and Corporate Services Committee summarizing all activity for the previous year showing the status of work against the approved plan.
42. A summary of the 2021 Internal Audit activity is attached as Appendix "C" of the Report to Finance and Corporate Services Committee dated January 25, 2022.

INTERNAL AUDIT WORKPLAN FOR 2022

43. The Internal Audit work plan for 2022 attached as Appendix "D" of the Report to Finance and Corporate Services Committee dated January 25, 2022 was developed from an identification of risk areas by the Director of Internal Audit with input from the Executive Management Team (EMT).
44. There is flexibility in the work plan to allow Internal Audit to address projects that may arise during the year as requested by Council or EMT.

ENVIRONMENTAL MATTERS

45. There are no environmental matters related to this Staff Report.



ALTERNATIVES

46. The following alternative is available for consideration by the Finance and Corporate Services Committee:

Alternative #1 The Finance and Corporate Services Committee could not approve the proposed 2022 Internal Audit work plan.

This alternative is not recommended as the proposed plan was prepared to prioritize projects which will meet the strategic objectives of Council and address identified risk areas. The Committee could decide to add/delete/replace projects from the proposed work plan understanding that the plan was prepared with input from EMT.

FINANCIAL

47. There are no immediate financial implications for the Corporation related to this Staff Report.

LINKAGE TO 2018-2022 STRATEGIC PLAN

48. The information included in this Staff Report supports the following goal identified in the 2018-2022 Strategic Plan:

Offering innovative and citizen driven services

49. Implementation of the recommendations identified in the Internal Audit projects will achieve enhanced processes and controls to protect the City's assets as well as increase efficiency in the delivery of services to make tax dollars go further.



Appendix “A” – Landfill Cash Handling Observations, Recommendations and Management Response

Observation	Recommendation	Management Response
<p>1. Safeguarding cash and equivalents Security over cash and equivalents (bag tags) can be improved.</p>	<p>Ensure staff follow documented cash handling protocols to achieve a consistent level of security for both employees and City assets.</p> <p>Formalize the management and reconciliation of cash equivalents.</p>	<p>Complete individual Standard Operating Procedure (SOP) review(s) with all Scalehouse staff members and obtain sign-off of their understanding of the procedures and their agreement to adhere to the procedures throughout the course of their daily duties.</p> <p>Landfill management staff have started to formalize the process for cash equivalents.</p>
<p>2. Shared cash float and system access Cash floats and system access logins are shared between staff which limits the ability to attribute cash handling transactions to a specific individual.</p>	<p>Ensure staff use assigned system access logins and cash tills to provide individual accountability for the transactions recorded.</p>	<p>Existing SOP language will be bolstered to be more prescriptive with the requirement for staff to utilize their own individual logins.</p> <p>Additional software user licenses will be obtained to ensure access logins are not shared.</p>
<p>3. Monitoring and review Monitoring and review of Landfill financial transactions can be improved.</p>	<p>Enhance independent monitoring and verification of Landfill financial transactions to ensure operating activities reported are complete and accurate.</p>	<p>Existing SOP will be updated to reflect current practices and include the addition of a reconciliation between financial system information and landfill systems software.</p>
<p>4. Landfill Fee Payment Receipts generated by the point-of-sale system are not consistently provided to customers.</p> <p>The pay reader at the scalehouse, which displays the Geoware calculated landfill fees to customers, is not currently functioning.</p>	<p>Provide customers a detailed transaction receipt from Geoware for landfill fees.</p> <p>Repair the scalehouse pay display reader to provide the customer visibility to the amount owed for services received.</p>	<p>Update existing SOP to reflect the requirement to provide a detailed transaction receipt and obtain staff sign off, confirming their understanding of this requirement.</p> <p>Landfill management have engaged IT to assist with restoring the function of the Scalehouse payment display screen (customer facing).</p>
<p>5. Combinations for safes Combinations to safes are not changed on a periodic basis.</p>	<p>Document and formalize a standard operating procedure to change combinations for safes on a periodic basis (i.e. annually) or if there are other significant changes (such as turnover of personnel).</p>	<p>Landfill management staff have started to formalize a process to change combinations for Scalehouse safes.</p>



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Observation	Recommendation	Management Response
<p>6. Policies and procedures Documented standard operating procedures for Landfill cash handling can be enhanced.</p>	<p>Cash handling procedures are documented in standard operating procedure templates but need to be updated on a regular basis (i.e. annually) to ensure they reflect the current operating environment.</p>	<p>Landfill management staff will ensure a review and revision of existing scale house SOPs on an annual basis.</p> <p>In addition, Landfill management have started the creation of a shift change SOP to be implemented for use in the Scalehouse.</p>



Appendix “B” – Recreation Services Cash Handling Observations, Recommendations, Management Response and Follow Up

Observation	Recommendation	Management Response	Follow-Up October 2021
<p>1. Safeguarding of cash and equivalents Security over cash and equivalents can be enhanced.</p>	<p>Review the physical security and operating protocols related to cash to ensure achievement of a consistent level of security for both employees and City assets.</p> <p>Upon Human Resources' completion of the security protocol, provide communication and training to staff regarding expected staff response to robbery or hold up situations.</p>	<p>A review of cash handling procedures is being undertaken with staff with an aim to improve current processes while ensuring staff safety.</p> <p>Training will be provided to staff regarding expected staff response to robbery or hold ups upon Human Resources' completion of a security protocol.</p>	<p>Status: In Progress</p> <p>Recreation Services implemented appropriate measures for its operations to achieve security for its staff and assets.</p> <p>Security protocol training for staff is planned for 2022.</p>
<p>2. Shared cash float and system access Cash float and system access logins are shared between staff which limits the ability to attribute cash handling transactions to a specific individual.</p>	<p>Assess the ability to assign separate cash tills and system access to each staff member handling cash to provide individual accountability.</p>	<p>Recreation Services will investigate and install separate cash tills and individual system access as part of our POS system in the major facilities.</p> <p>Remote facilities will have a safe installed and the cash will be picked up by armoured service where feasible or a verification process implemented at both ends of the process.</p>	<p>Status: Complete</p> <p>Individual system access and assignment of cash tills has been achieved.</p>
<p>3. Segregation of duties A lack of segregation of duties exists outside the large Recreation Centres due to limited number of Recreation Customer</p>	<p>For each cash handling location, identify a separate staff member who can perform the incompatible duty (receive cash, record transactions and daily balancing) so that the cash handling responsibilities are segregated.</p>	<p>Recreation Services will work with Finance, Programming and Facilities staff to develop a process to segregate the cash handling responsibilities or develop an audit checking process.</p>	<p>Status: Complete</p> <p>Recreation Services advised that risk of asset misappropriation is low due to the small volume of cash handled at these facilities.</p>



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Observation	Recommendation	Management Response	Follow-Up October 2021
Service staff at these locations.			Segregation of incompatible cash handling duties cannot currently be accomplished at facilities outside of the large Recreation Centres and this low risk has been accepted in the absence of a feasible alternative.
<p>4. Monitoring and review Monitoring and review of Recreation Services financial transactions can be improved.</p>	Implement and enhance the independent verification reviews of cash and cash equivalent transactions for Recreation Services in particular for those that are manually recorded as opposed to uploaded from the POS system into the City's financial records.	Recreation Services will work with Finance to develop a regular reconciliation process of our accounts.	<p>Status: Complete</p> <p>Regular independent monitoring and review of financial reporting has been formalized.</p>
<p>5. Policies and procedures While general practices are in place, formalized and documented policies and procedures for cash handling do not exist.</p>	Formalize and communicate documented procedures over cash handling which will define responsibilities and clarify expectations for staff.	Recreation Services Staff will work with Finance to develop and document cash and equivalent handling policies and procedures. Training on the procedures and process will be embedded in future staff training programs.	<p>Status: Complete</p> <p>Formalized written procedures have been developed and are now part of the training for new Client Service Recreation staff.</p>
<p>6. Definition of duties Clearly defined roles and responsibilities with respect to cash handling and position coverage do not currently exist.</p>	Define and formalize the cash handling duties between different staff which will minimize the risks of errors, decrease the opportunity for fraudulent activity, and reduce duplication of tasks.	<p>Recreation Services will work with Finance and HR in developing and documenting the cash handling duties.</p> <p>Training on the procedures and duties will be embedded in job descriptions and future staff training programs.</p>	<p>Status: In Progress</p> <p>The cash handling process documentation clearly defines the roles and responsibilities of cash handling within the Client Services Recreation section of the department.</p>



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Observation	Recommendation	Management Response	Follow-Up October 2021
			Other Recreation Services positions handling cash outside of the large recreation facilities will be reviewed to determine what cash handling responsibilities (if any) will continue.



Appendix “C” – 2021 Summary of Internal Audit Activity

#	Project	Area	Audit Focus	Status
1	Capital Project Payments - review the processes and controls related to the approval of capital project payments.	Infrastructure	Controls	Complete
2	Continuous Auditing – assess options for continuous/real time automated monitoring of specified financial transactions and activities.	Organization wide	Compliance	Complete
3	PCard and Expense Reimbursement – assess compliance with City policies and procedures for PCards and expense reimbursement.	Various	Compliance	Complete
4	Fraud Prevention Month - provide education to City staff about fraud prevention.	Organization wide	Entity Level Controls	Complete
5	Fraud Risk Assessment – update the previously completed assessment of the City’s potential fraud risks.	Organization wide	Entity Level Controls	Complete
6	Landfill Cash Handling – assess the adequacy and effectiveness of internal controls over cash handling at the City’s Landfill.	Solid Waste Operations	Process Review	Complete
7	Follow up Audit Recreation Cash Handling – assess the status of past Internal Audit recommendations.	Various	Follow Up	Complete
8	Contract Administration – review of the processes and controls related to the contract administration role for capital projects.	Infrastructure	Controls	Included with Capital Project Payments review
9	Community Service Partners – review of the processes and controls related to procurement, payroll and accounting for Community Partners that utilize the City’s services.	Finance/Human Resources/Partners	Process Review	In Progress



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#	Project	Area	Audit Focus	Status
10	Development –review of the processes and controls related to the implementation, recordkeeping, monitoring and effectiveness of development and related agreements in the secondary plan areas and the built boundary.	Development Services	Process Review	In Progress
11	Sadlon Arena Third Party Agreements – monitor and assess third party compliance with concession and advertising agreements by exercising the City's right to examine records.	Recreation Facilities	Compliance	Deferred to 2022
12	Confidential investigations/ Fraud & Wrongdoing Program oversight	As needed	Consulting	Ongoing



Appendix “D” – 2022 Internal Audit Work Plan

#	Project	Area	Audit Focus
1	Sadlon Arena Third Party Agreements – monitor and assess third party compliance with concession and advertising agreements by exercising the City's right to examine records.	Recreation Facilities	Compliance
2	PCard and Expense Reimbursement – assess compliance with City policies and procedures for PCards and expense reimbursement.	Various	Compliance
3	Fuel Cards – assess the adequacy and effectiveness of internal controls for staff fuel cards.	Operations	Process Review
4	Integrated Project Delivery (IPD) Billable Rates – review billable rates for project partners in City construction projects to ensure they are accurate and include only approved criteria.	Facilities	Compliance
5	Capital Projects – assess the effectiveness of Developer led capital projects (“D” Projects) through review of monitoring procedures and measurement of project performance.	Infrastructure	Consulting
6	Non-Standard Procurement – assess compliance of non-standard procurements with the Procurement By-Law.	Finance/Various	Compliance
7	Invitational Procurement – assess compliance of invitational procurements with the Procurement By-Law.	Finance/Various	Compliance
8	Building Inspections – review of the efficiency and effectiveness of inspection reporting performed by Building Services.	Building	Process Review
9	Follow up Audits – assess the status of past Internal Audit recommendations.	Various	Follow Up
10	Confidential investigations/ Fraud & Wrongdoing Program oversight	As needed	Consulting