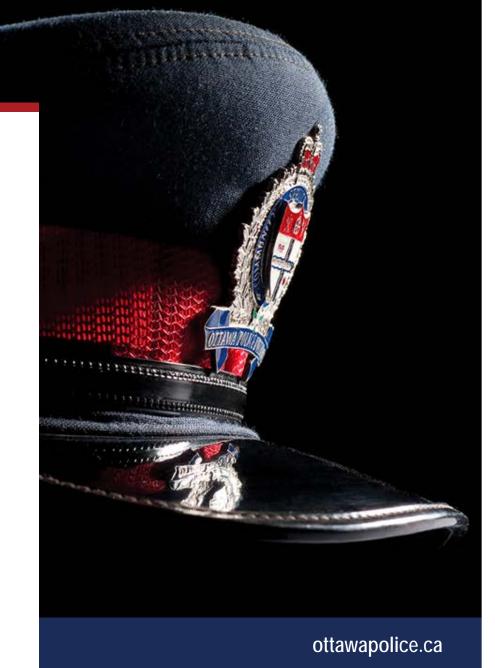
2019-2021 INTERNAL AUDIT PLAN

Finance and Audit Committee | 13 NOV 2018





PLANNING APPROACH



Audit Universe

Risk Assessment

Audit Ranking

Priority Areas

Develop audit coverage based on key risk areas:

- Processes
- Programs
- Activities,
- Functions
- Compliance(60 areas identified)

IIA Value
Assessment
Guidelines
(30 areas identified)

Seek Senior
Management
input on priority
areas
(12 priorities)

Review priority areas against constraints and capacity (6 areas prioritized)

PRIORITY AREAS



Area

Coach Officer Program: Operational Audit

Respectful Workplace: Compliance Audit

Missing Persons: Compliance Audit

Standard Field Sobriety Test / Drug Recognition: Operational Audit

Quarter Master / Equipment: Operational Audit

Sworn Promotions: Operational & Compliance Audit

Property and Evidence Control (X3): Compliance Audit

Areas of Consideration:

- Risks are appropriately identified and managed.
- Financial, managerial, and operational information is accurate, reliable, and timely.
- Compliance with applicable laws and regulations, standards, policies, and procedures.
- Resources used effectively and adequately protected.
- Programs, plans and objectives are achieved.
- Quality and continuous improvement opportunities.

