

Final Audit Plan 2005/06

Project #	Business Unit	Risk Area	Issue	Scope of Review Work to be Completed
04-04	HRM Wide	Street construction and inspection Carry over from 04-05	Internal business units not complying with Street Cuts Restoration standard required of external contractors	Ensure that internal practices meet the Excellence in Service Delivery goal of efficiency and effectiveness for completing street cut restorations when compared to requirements imposed on the private sector. Business Units directly affected include TPW, PD and HRWC
05-01	HRM Wide, Governance & Strategic Initiatives; Deputy and Chief Admin Officers; Shared Services	Information Technology; Integrated City Concept	Business Process integration & use of system.	Provide support, advice and feedback to project team, monitoring and reporting on outcomes that ensure the corporate strategy is met and operational improvements are accomplished.
05-10	HRM Wide	Audit Committee Mandate and structure	HRM needs to review/amend current Audit Committee mandate	Research public sector Audit Committee's role and responsibilities, prepare paper
05-11	HRM Wide	Enterprise Risk Management	Enterprise Risk Management is not fully understood or used in decision making. Pockets of RM occurring without coordinated effort	Develop scope and action plan to implement ERM
04-06	HRM Wide	Internal Controls - cash flow MARMHM01 Carry over from 04-05	Cash control processes are sufficient and appropriate for all locations First full review since amalgamation.	Ensure organization has identified and recorded all revenue sources for HROP, Trusts, Reserves Accounts. Validation of controls to ensure sufficiency and appropriateness compliance with policies. Report on findings and recommendations. Including RCH, CLASS.
04-09	HRM Wide	Accounts Receivable Processes MARMH03 Carry over from 04-05	Verification that controls are sufficient and appropriate in all locations. First full review since amalgamation	Ensure that the organization is in compliance with its revenue recognition and collection policies. Acquire external resources to conduct test of controls and report on findings and recommendations. Project to be overseen by BS&CG staff.
04-08	HRM Wide	Accounts Payable and Visa and Procurement Purchase Processes MARMHM02	Verification that controls are sufficient and appropriate in all locations first full review since amalgamation.	Ensure that the organization is in compliance with its procurement and disbursement policies and tax liability policy. Acquire external resources to conduct test of controls and report on findings and recommendations. Project to be overseen by BS&CG staff.
04-02	HRM Wide	Fiscal Accountability and Sustainability, Carry over from 04-05	The organization has a documented and enhanced financial accountability framework - with documented and monitored policies, procedures, practices	Completion of Corporate Compliance Project - Update database, report on findings, and recommendations. Establish process to maintain data.
05-13	Real Property and Asset Mgmt	External Relationships	Management Agreements for HRM facilities not well documented or managed. State of all assets unknown	Provide advice, and support in the development of appropriate terms of reference and processes to improve management agreements in order to mitigate corporate risk areas such as political exposure, reputation, financial liabilities, customer service.
05-09	HRM Wide	Fiscal Accountability and Sustainability Fraud Policy	HRM does not have a policy	Develop and obtain approval for a corporate Fraud Policy

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