

**Potential Audit Projects for 2024- 2025****1. Procurement**

Review compliance with the procurement policies and procedures, around non-standard procurement methods. As part of this audit, we will assess whether the appropriate procurement methods were selected, with adequate reasoning and approvals for City procurement activities.

**2. Vehicle Expense Reimbursement, Fuel Cards and Fuel Inventory**

Evaluate compliance with the Vehicle Expense Reimbursement Policy including eligibility of reimbursement expenses, approval process, and compliance with approved reimbursement rates. Review internal controls over the issuance, usage, payment, and termination of fuel cards. Assess adequacy of internal controls relating to receipt, dispensing, storage, and reconciliation of fuel inventory.

**3. IT SCADA System Security**

An IT security audit of the Supervisory Control and Data Acquisition (SCADA) system that support critical City infrastructure. Assess effectiveness of controls to prevent unauthorized users from gaining access to the systems. Audits will require the support of external professional services.

**4. Fraud Risk Training**

Fraud risk management involves detecting and preventing suspected fraud, both internal and external to the City. Internal audit supports the City's fraud risk management efforts through fraud awareness presentations and sharing fraud prevention tips throughout the organization.

**5. Vendor Master**

Perform a review of internal controls around creation of the vendor master file. Assess adequacy of procedures to update, approve and review changes to vendor records. Review existing process for effective management and administration of the vendor master records to ensure the City is mitigating the risk of unauthorized or inappropriate activity.

**6. Property Tax and Assessment Audit**

Determine if policies and procedures are in place to achieve accurate invoicing and remittance of tax assessments. Without effective controls in place, there is a risk that commercial and residential property owners will not be assessed and billed correctly, impacting the City's primary revenue source.

**7. P-Card Review**

Determine adherence to policies and procedures regarding purchase card use. Review status of risk mitigating actions taken by administration to further strengthen the internal control environment over management of purchase cards.

**8. Capital Project**

Operational audit assessing the effectiveness of capital project management. Assess adequacy of process and procedures to ensure projects are managed within budget, schedule, and desired quality.

**9. Budgeting Process**

Assurance review to assess city's budget processes are designed to support effective governance and to identify potential enhancements of the current process structure. Determine if the processes for developing the budget, executing, reviewing, and managing performance are functioning effectively.

**10. Housing Incentives Program**

Assess compliance with the Housing Incentive Policy and evaluate adequacy of controls in process and procedures for administration of the program to achieve its objectives.