

APPENDIX A

**Internal Audit
2015 Annual Report
and
2016 Work Plan**

February 25, 2016



1.0 Introduction

This report is provided to assist the Administrative Services Committee (ASC) in its oversight of the Internal Audit department (the department). The department assists Council and management in its oversight and accountability activities for the Town of Oakville (the town). This report summarizes the department's key activities and accomplishments in 2015; as well as the 2016 annual work plan.

2.0 Mandate

The internal audit function is an independent, assurance and advisory service that adds value through objective reviews and by improving the town's operations. The department assists the town in accomplishing its business goals and objectives by using a systematic, disciplined approach to assess the effectiveness of the design and execution of the system of internal controls and risk management processes; as well as strengthening internal controls and governance.

3.0 Department Role

Internal Audit (IA) department has the authority to carry out a full range of audits of all town operations. Audit services are also provided to the Oakville Enterprises Corporation (previously known as Oakville Hydro). Approximately 25 to 30 per cent of the available audit hours have been allocated to providing internal audit services to Oakville Enterprises Corporation on a cost recovery basis.

The IA department focuses on compliance, controls, efficiency, effectiveness, and economy to systematically evaluate and improve the effectiveness of internal controls, risk management, and governance processes.

The types audit services include:

- Assurance
 - Cash Handling Audits
 - Compliance
 - Prioritized Projects
 - Comprehensive Reviews
 - Follow-up Reviews
 - Special Projects, and
 - Investigations
- Advisory (Consulting); and
- Other Services (Oakville Enterprises Corporation).

An overview of the internal audit process is shown on Appendix 1. Selection of projects is based on a combination of due diligence and audit risk assessment. The last audit risk assessment was conducted in 2014; and an update will be completed in early 2016.

Purpose and Use of Audit Reports

Audit reports are designed to communicate information about the current state of an operation or process under review; and to provide assurance regarding current operations, as well as, promote organizational change for continuous improvement. Recommendations are provided to improve services to its stakeholders, promote improvement through organizational change, and to improve the protection of the town's interests.

2015 Overview of Activities and Accomplishments

Audit Projects

During 2015, the department

- completed seven projects (includes two special projects – IRM Strategic Plan and OT Review; and one investigation);
- participated in four corporate projects; and
- provided advisory services for management, such as improvements to recovery processes following an emergency event, and the evolution of Key Performance Indications - Dashboards.

As well as, the department provided internal audit services to Oakville Enterprises Corporation on a cost recovery basis.

Integrated Risk Management

The Standards for the Professional Practice of Internal Auditing states that the internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes. An update report on Integrated Risk Management (IRM) was presented to ASC on February 26, 2013. The report recommended the development and implementation of a strategic plan for the comprehensive roll out of IRM. A road map for the corporate-wide implementation of risk management was sent to the Chief Administrative Officer (CAO) and the Executive Management Team (EMT). Before the road map can be rolled out corporate-wide, the town needs to focus on:

- a) determining a champion and sponsors;
- b) building a risk management culture through change management; and
- c) ensuring the participation of staff to implement IRM throughout the various corporate departments.

The CAO and EMT are addressing the resource requirements and time commitment of staff in relation to other corporate priorities, such as asset management. The Internal Auditor will keep ASC updated as to the progress made in the corporate-wide implementation of IRM.

Ethics and Efficiency Hotline

A key part of the town's success is providing an environment that supports the values of accountability, honesty and respect. As such, our employees are encouraged to share any concerns that compromise that environment. Employees have always had the option of talking with their direct supervisor, senior management, or with Human

Resources about suspected cases of waste or fraud, or to provide recommendations to streamline operations to make them more efficient. As well, town residents have the opportunity to report issues through ServiceOakville or other department. With the implementation of the Ethics and Efficiency Hotline (the hotline), it provides staff and residents with another channel of reporting this issues to the town.

The hotline which can be accessed 24 hours a day, seven days a week by phone or online, is not managed by town staff. Information is collected by an independent company and passed on to the town's hotline team – the internal auditor, commissioner of Corporate Services and the CAO, who review each report and investigate when appropriate.

A summary of the hotline results for 2013 to 2015 are shown below:

Year	Number of Reports	# Internal External	Type (Ethics or Efficiency)	Reporter (Stated or Anonymous)	Investigated by (Auditor / HR / Management)	# Substantiated
2013	5	5 - Internal	3 – Ethics 2 – Efficiency	1 – Stated 4 - Anonymous	2 – HR 3 – Management	
2014	4	1 – Internal 3 - External	4 - Ethics	4 - Stated	2 – Auditor 1 – HR 1 – Management	2 - Substantiated
2015	1	1 - External	1 - Ethics	1 - Stated	1 - Auditor	Not Substantiated

The number of reports submitted to the hotline has declined since 2013. However, the hotline raises the awareness that all employees are accountable and responsible for alerting the town of any possible waste, fraud or dishonest activity or share ideas for improving town operations. Similarly, the town residents have an additional route to report on deficiencies and opportunities for improvement. In 2016, the Internal Auditor will improve the marketing of the hotline to raise staff and residents awareness.

Continuous Auditing

As outlined in the annual work plan, the director plans to use continuous auditing to enhance the assurance role. Continuous auditing consists of the automated collection of audit evidence and indicators by Internal Audit from the town's systems on a frequent or continuous basis. The goal of continuous auditing is to provide greater transparency of town operations and timelier reporting of concerns. This continuous collection of information enhances the department's capabilities and aids to ensure compliance with policies, procedures and regulations. As well, continuous auditing can act as an early warning system to detect control failure on a timelier basis than under traditional approaches.

4.0 Professional Audit Standards

The department conducts its work in accordance with the International Standards for the Professional Practice of Internal Auditing (the Standards) and the Code of Ethics as per the Institute of Internal Auditors. The Standards address: the characteristics of the audit organization, including independence, objectivity, proficiency, and due professional care; management of the audit organization; establishing quality criteria for audit activities; and the conduct of the individual engagement.

The Director, Internal Audit is also bound by the standards and ethics of his designations and professional associations. At present these include: the Chartered Professional Accountants of Ontario, and the Institute of Internal Auditors. In order to ensure the Internal Audit department maintains a high standard in performing audit work, an external quality control review is scheduled for 2016.

Performance Benchmark

The department uses the performance benchmarks of the Association of Local Government Auditors, a professional group that represents local government audit organizations in both United States and Canada, to assess the internal audit function. Results for 2012, the last available year surveyed, are included in Appendix 3 for each performance category if benchmarks are available.

The performance statistics detailed in Appendix 3 provide an overview of the department's performance over the past year. For a majority of the performance measurements, the department has met its targets and industry benchmarks.

The department recognizes two areas of improvement to be addressed are the:

- 1) completion of projects meeting the target date, and
- 2) percentage of the work plan completed for the year.

Every quarter the Internal Auditor should report on the status of project to the CAO and the Administrative Services Committee.

#	Recommendation
1.	Quarterly Reporting to the CAO and Council by Internal Audit Project Status The Director, Internal Audit should report on the status of Internal Audit projects to the CAO and the Administrative Services Committee (ASC).
#	Management Response and Action Plan
1.	Accepted The Director, Internal will report to the CAO and the ASC every quarter, to assist them in monitoring the performance of the department. Planned Implementation Date: Immediately Responsible Parties: Director, Internal Audit

5.0 Risk Based Audit Work Plan

It is not possible to audit all of the corporation's operations during a twelve-month period. One of the responsibilities of the Director, Internal Audit (IA) is to develop a flexible audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management.

In order to assess the relative importance of potential audit entities and to objectively develop an audit work plan, Internal Audit conducted a risk assessment modeling exercise which was completed in 2014; and will be updated annually. The results of this assessment, summarized in Appendix 2, were used for the 2016 annual work plan.

6.0 Available Audit Hours

In determining the number of projects included in the annual work plan, the estimated time required to conduct each review is allocated to the productive time available. Estimated time is also allocated to special requests originating by the Chief Administrative Officer and the Executive Management Team, and to advisory services. Audits that are of higher risk may not necessarily be included in the work plan for various reasons. The chart below shows the allocation of available audit hours for the Internal Audit - 2016 Annual Work Plan.

Chart 1 – Allocation of Available Audit Hours for 2016

Type of Work	% of Time	Hours
Assurance Services	55%	704
Advisory Services	18%	230
Other – Oakville Hydro	27%	346
Total	100%	1280

Notes: a) Calculation of Available Hours

260 work days per year X 7 hours per day

1820 hours

Less: Statutory Holidays, Vacation, Sick Time, Administration

540 hours

1280 hours

b) Additional Hours

Over and above calculated available hours

140 hours

c) Total Hours

1420 hours

Details on Annual Work Plan for 2016 are highlighted in the next section of this report.

7.0 Internal Audit – 2016 Annual Work Plan

The Internal Audit Annual Work Plan is a combination of audits in progress, new audits and annual recurring projects; as well as advisory services to management. This work plan may be amended during the year to accommodate priority tasks. The chart on the next few pages summarizes the 2016 work plan projects.

7.1 Assurance Services

Project#	Title	Description	Risk Rating		
				Status	<i>(Bold Italicized Text = Updated information)</i>
Cash Handling Audits					
		None scheduled in 2016			
Prioritized Projects					
1. 2016IA01 (new)	Winter Control	To review the program's operational effectiveness and efficiency; as well as ensure compliance with provincial minimum maintenance standards	Medium	Planning	<i>Report to be issued Q4 – 2016 (230 Hours)</i>
2. 2016IA02 (new)	Building Permits and Inspections	To determine if the building permits and inspections operations: a) are performed in an effective and efficient manner; and b) has an adequate method of regularly assessing its operational performance. To assess compliance with legislative requirements as well as established departmental policies and procedures. To identify areas for improvement based on review of current operational practices and customer feedback received.	Medium	Planning	<i>Report to be issued Q3 – 2016 (230 Hours)</i>
3. 2016IA03 (new)	Fleet Services	To assess the economy, efficiency, and cost-effectiveness of the ownership of the town's vehicle fleet (excluding Transit and Fire) and evaluate the extent to which desired results have been achieved and value for money attained.	Medium	Planning	<i>Report to be issued Q2 – 2016 (230 Hours)</i>
Comprehensive Reviews					
		None scheduled in 2016			

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Project#	Title	Description	Risk Rating		
				Status	(Bold Italicized Text = Updated information)
Follow-up Reviews					
4. 2016IA04 (new)	Status of Internal Audit Recommendations	Assess the degree of implementation of recommendations stated in internal audit reports have been implemented by management; and if not, when management plans to implement their action plans.	Medium	Planning	Report to be issued Q1 – 2016 (150 Hours)
Special Projects					
5. 2016IA06 (new)	Controls - Continuous Auditing	Automate the collection of audit evidence and indicators by Internal Audit Department. (Deferred from 2012)	Medium	Fieldwork	Report to be issued Q3 – 2016 (150 Hours)
6. 2016IA06 (new)	Update of Internal Audit Risk Assessment	Update the risk assessment for the town in order to revise the flexible audit plans, including any risks or concerns identified by management.	Medium to Low	Planning	Report to be issued Q1 – 2016 (90 Hours)
7. 2016IA07 (new)	Internal Audit – 2016 Annual Report and 2017 Work Plan	The Annual Report summarizes the main activities of the IA Department, and is provided to assist the Administrative Services Committee in its oversight of the IA Department.	Medium to Low	Planning	Report to be issued Q4 – 2016 (60 Hours)
8. 2014IA03	Overtime	Assess corporate-wide use of overtime and standby. This review will focus on, but not limited to as assessment of overtime	Medium to High	Reporting	Report to be issued Q1 – 2016 (30 Hours)
9. 2015IA02	Aquatics Services Review	To review the program's operational effectiveness and efficiency; as well as ensure compliance with safety standards and staff hold valid qualifications.	Medium	Reporting	Report to be issued Q1 – 2016 (30 Hours)

Budget Hours 800 (1)

Note (1):- 704 hours allocated to assurance audits as per Chart 1
 - Additional 96 overtime hours required to complete assurance audits

7.2 Advisory Services

Project#	Title	Description	Risk Rating		
				Status	(<i>Bold Italicized Text = Updated information</i>)
Investigations					
10.	Investigation	Fraud or misconduct reported through Hotline	High	Planning	
Consulting					
11. 2016IA11 (new)	Fraud Training	Finalize Fraud and Misconduct Brochure; and provide training to employees on red flags. (Deferred to 2016)	Medium to High	Draft Report	Report to be issued Q1 – 2016 (90 Hours)
12. 2016IA12 (new)	OPL – IRM Update	Evaluate the effectiveness and contribute to the improvement of risk management process	Medium	Planning	Report to be Issued Q4 – 2015 (60 Hours)
Corporate Projects					
13. 2016IA13 (new)	Payment Card Industry (PCI) Certification (Internal) Committee	Director, Internal Audit is a member of this committee. The purpose of the committee is to discuss and direct the needs and goals of the ongoing efforts to become PCI compliant.	High	On going	A new PCI and Business Continuity and Disaster Recovery BA to be hired in early 2016 (10 Hours)
14. 2016IA12 (new)	PRESTO Audit Committee (External)	The Director, Internal Audit is a member of the PRESTO (Farecard) Audit Committee. This committee provides leadership, advice, and recommendations on the financial and auditing aspects of an integrated smartcard system for the Greater Toronto and Hamilton Area.	Medium	On going	Attend PRESTO (Farecard) Audit Committee meetings - once every two/three months (10 Hours)
15. 2016IA15 (new)	Vacancy Management Committee - VMC (Internal)	The Director, Internal Audit is a member of the VMC. This committee reviews business cases submitted for completeness and recommends to the Executive Management Team whether the committee supports filling the vacancies.	Medium to High	On going	Weekly meetings - as required (40 Hours)

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Project#	Title	Description	Risk Rating	Status	Project#
					<i>(Bold Italicized Text = Updated information)</i>
Corporate Projects – continued					
16. 2016IA16	Hotline Team (Internal)	The Hotline Team consists of the internal auditor, commissioner of Corporate Services and the CAO, who will review each hotline report and investigate when appropriate.	Medium to High	On going	Weekly Meetings - as required (10 Hours)
				Budget Hours	230 (2)

Note (2): - 230 hours allocated to advisory services as per Chart 1

7.3 Other Services

Project#	Title	Description	Risk Rating	Planned Completion Date
				<i>(Bold Italicized Text = Updated information)</i>
Consulting				
17. 2016OEC 17 (new)	Oakville Enterprises Corporations (previously known as Oakville Hydro)	Provide internal audit services for Oakville Enterprises Corporation. OEC is charged back for services rendered during the year. Approximately 30 per cent of the director's time will be allocated to OHC.	Medium to Low	Various Projects
				Throughout 2016
				Budget Hours
				346 (3)

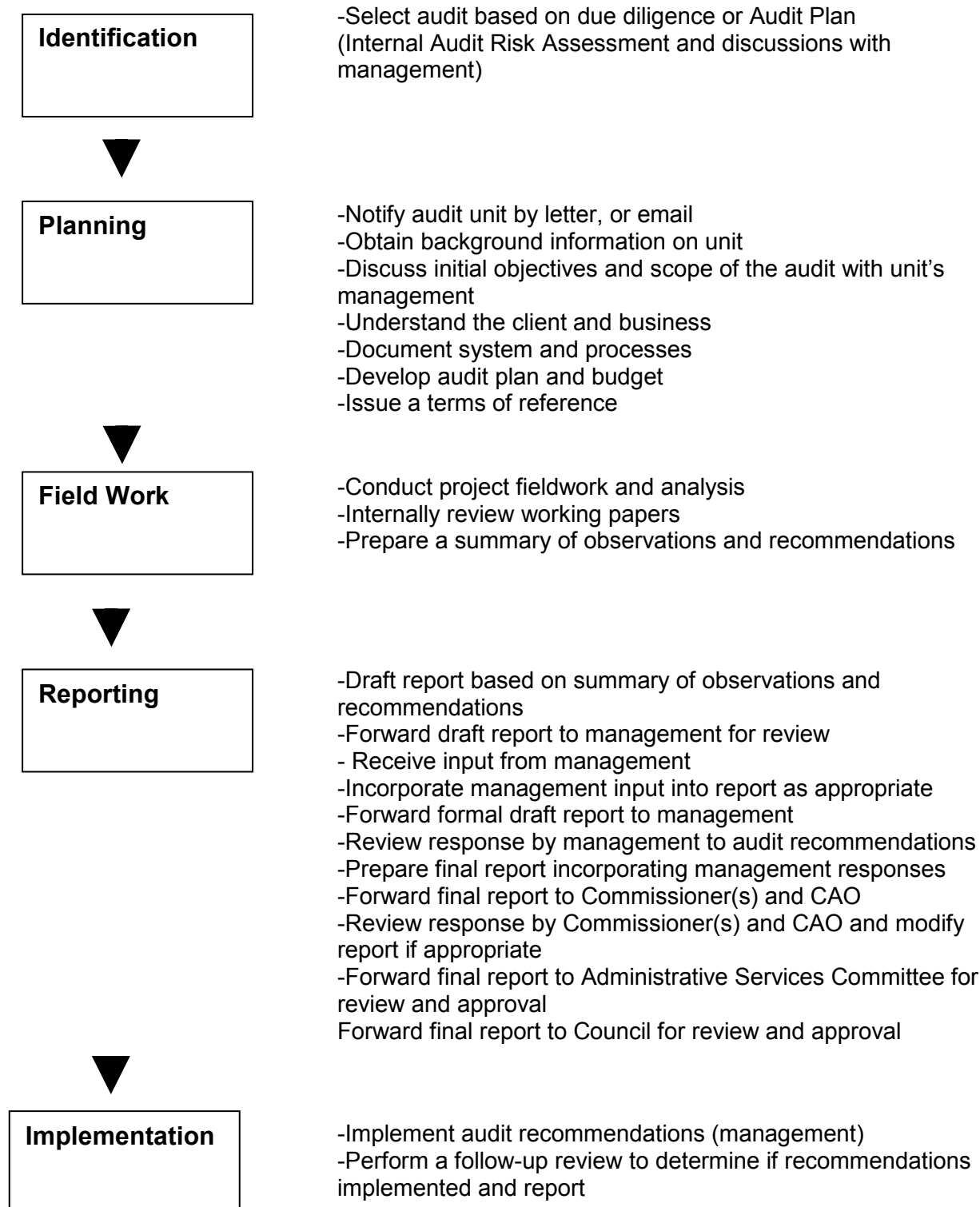
Note (3): - 346 Hours allocated to Hydro as per Chart 1

Conclusion

The Internal Audit department promotes effective risk management, control and governance throughout the Town of Oakville while maintaining its independence and objectivity.

I thank Council, management and staff for their continuous support.

Appendix 1: Summary of the Internal Audit Process



Internal Audit - 2015 Annual Report and 2016 Work Plan

Appendix 2: Risk Assessment Summary

Town of Oakville				Risk Assessment Summary																		
Section	Department	Division	Audit Unit:	Manager Responsible	Hyperlink (10%)	Policies and Procedures (10%)	Complexity of Operations (10%)	to error, manipulation or fraud (10%)	Asset Profile (15%)	Community Trust/Confidence (15%)	Change (over last 12 months) (10%)	Financial Loss/Cost (15%)	Non-Compliance (15%)	2007 Overall Inherent Risk		2012 Overall Inherent Risk		2014 Overall Inherent Risk				
														Score	Ranking	Score	Ranking	Score	Ranking			
1 Forestry	Parks & Open Space	Parks & Open Space	Forestry	John McNeil	RW54/A1	5.00	7.92	10.83	4.76	11.25	7.50	5.00	15.00	50.00	Medium	46.97	Medium	67.26	High			
2 Aquatics	Recreation & Culture	Rec&Culture	Aquatics	Mary-Elle Maxwell	RW78/A1	0.10	3.78	11.70	6.56	12.50	6.25	2.50	15.00	36.84	Low	54.48	Medium	58.40	Medium			
3 Administration	Clerk's	C	Election	Kim Gallone	RW51/A1	0.10	6.67	7.57	3.86	10.00	8.75	3.75	15.00	56.94	Low	54.48	Medium	55.70	Medium			
4 Traffic	Roads and Works	Traffic	Traffic Maintenance - Signals-Signs-Markings	Simon Tam	RW63/A1	2.50	7.10	10.83	7.58	3.80	3.75	5.00	15.00	52.11	Medium	59.95	Medium	55.56	Medium			
5 Conventional Fleet & Maintenance	Oakville Transit	Transit	Conventional Fleet & Maintenance	Richard Freyre	RW69/A1	5.00	3.77	6.73	6.60	11.25	5.00	1.25	15.00	52.11	Medium	50.90	Medium	54.60	Medium			
6 Traffic	Roads and Works	Traffic	Street Lighting	Simon Tam	RW66/A1	5.00	7.10	8.37	4.76	10.00	5.05	2.50	11.25	52.11	Medium	46.48	Medium	54.03	Medium			
7 Cemeteries - Admin	Parks & Open Space	Parks & Open Space	Cemeteries	Chris Mark	RW80/A1	2.50	7.08	10.03	4.76	10.05	1.30	1.25	15.00	44.21	Medium	47.41	Medium	51.98	Medium			
8 Administration	Fire Department	Fire	Fire Department	Brian Durlin	RW30/A1	2.50	2.93	10.03	4.69	12.50	3.75	2.50	11.25	60.53	High	47.62	Medium	50.15	Medium			
9 Labour Relations	Human Resources	HR	Labour Relations	Luis Hunt	RW91/A1	7.50	5.00	0.00	0.00	13.75	3.75	5.00	15.00	50.00	Medium	42.48	Medium	50.00	Medium			
10 Traffic	Roads and Works	Traffic	Traffic Signals Engineering	Simon Tam	RW64/A1	5.00	5.85	7.57	1.91	6.25	2.55	5.00	15.00	52.11	Medium	45.30	Medium	49.13	Medium			
11 Inspections	Building Department	Building	Inspections	David Silva and Frank Z	RW87/A1	5.00	5.45	13.33	0.15	8.75	2.55	2.50	11.25	46.84	Medium	42.73	Medium	48.98	Medium			
12 Development Financing and Investments	Financial Planning	Finance	Development Financing and Investments	Paula Adamson	RW14/A1	5.00	3.77	8.37	6.60	8.75	2.55	2.50	11.25	48.95	Medium	71.40	High	48.78	Medium			
13 Tax	Financial Operations	Finance	Taxation	Eric Roberts	RW13/A1	0.10	4.18	8.40	8.48	10.00	3.75	2.50	11.25	48.95	Medium	48.66	Medium	48.66	Medium			
14 Operations	Facilities and Construct	FCM	Facilities Operations	Robert Cameron	RW28/A1	7.50	3.75	6.73	3.83	6.30	2.55	2.50	15.00	51.98	Medium	45.76	Medium	48.16	Medium			
15 Cemeteries - Operations	Parks & Open Space	Parks & Open Space	Cemeteries	Jane Annett	RW56/A1	0.10	4.60	8.37	3.83	8.75	2.50	5.00	15.00	44.21	Medium	47.41	Medium	48.14	Medium			
16 Permits & Zoning	Building	Building	Permits & Zoning	Frank Zabukovec	RW88/A1	5.00	4.62	12.50	1.95	8.75	5.00	2.50	7.50	49.47	Medium	49.12	Medium	47.82	Medium			
17 Emergency Mgmt	Fire Department	Fire	Emergency Management	Andy Glynn	RW34/A1	7.50	2.57	3.50	0.11	15.00	2.55	5.00	11.25	60.53	High	47.48	Medium	47.48	Medium			
18 Suppression	Fire Department	Fire	Fire Suppression	Brian Durlin	RW32/A1	2.50	5.43	8.40	5.70	11.25	2.55	0.05	11.25	60.53	High	48.42	Medium	47.13	Medium			
19 IRC& Joshua's Creek	Recreation & Culture	Rec & Culture	Iroquois Ridge & Joshua's Creek Centres	Brent Copeland	RW43/A1	7.50	2.53	7.60	5.63	7.50	2.50	2.50	11.25	46.32	Medium	48.75	Medium	47.01	Medium			
20 Operations	Roads & Works	Roads & Works	Works Operations	Mark Covent	RW57/A1	7.50	3.75	10.00	2.85	7.55	1.30	2.50	11.25	46.84	Medium	43.72	Medium	46.70	Medium			
21 Winter Control	Roads & Works	Roads & Works	Winter Control	Mark Covent	RW58/A1	5.00	4.60	10.83	1.91	8.80	1.30	2.50	11.25	46.84	Medium	42.05	Low	46.20	Medium			
22 Current Planning	Planning Services	Planning	Current Planning	H.Hecht, G.Charles & C	RW95/A1	5.00	4.60	9.17	1.01	8.75	5.00	1.25	11.25	43.16	Medium	42.71	Medium	46.03	Medium			
23 Design & Construction	Engineering & Construct	E & C	Design & Construction	Paul Allen	RW62/A1	2.50	4.60	8.37	0.15	10.00	2.55	2.50	15.00	45.79	Medium	51.82	Medium	45.67	Medium			
24 Children's Programs, Camps and Training	Recreation & Culture	Rec & Culture	Children's Programs, Camps and Training	Carol Gall	RW39/A1	0.10	4.20	9.17	1.95	8.75	3.75	2.50	15.00	46.84	Medium	26.00	Low	45.42	Medium			
25 Glen Abbey Rec	Recreation & Culture	Rec & Culture	Glen Abbey Recreation Centre	John Dasilva	RW44/A1	2.50	5.02	9.23	4.73	6.25	3.75	2.50	11.25	50.00	Medium	42.78	Medium	45.23	Medium			
26 Harbours	Parks and Open Space	Parks & Open Space	Harbours	Jane Annett	RW55/A1	0.10	4.58	9.17	2.89	6.25	3.75	2.50	15.00	57.89	Medium	50.17	Medium	44.24	Medium			
27 Hearing & Litigation	Legal Department	Legal	Hearing & Litigation	Doug Carr	RW18/A1	10.00	5.87	5.90	1.05	7.50	1.30	1.25	11.25	51.05	Medium	44.12	Medium	44.12	Medium			
28 Licensing and By-law Services	Clerk's	C	Application	Luis Ferreira	RW31/A1	7.50	2.53	9.20	4.76	7.50	1.30	0.05	11.25	55.79	Medium	34.08	Low	44.10	Medium			
29 Registration & Bookings	Recreation & Culture	Rec & Culture	Registration & Booking	Darryl McWilliam	RW36/A1	5.00	5.87	10.87	4.76	2.55	6.25	1.25	7.50	46.84	Medium	37.46	Low	44.05	Medium			
30 Oakville Centre for the Performing Arts	Recreation & Culture	Rec & Culture	Oakville Centre	Roblin Howarth	RW47/A1	5.00	4.18	10.07	7.50	5.00	2.55	1.25	7.50	52.63	Medium	43.63	Medium	43.05	Medium			
31 Payroll	Financial Operations	Finance	Payroll	Thelma Payne	RW12/A1	7.50	3.33	9.17	2.81	2.50	5.00	1.25	11.25	48.95	Medium	39.20	Low	42.81	Medium			
32 Parking	Engineering and Const	Parking	Parking - Administration	Hanna Ellison	RW84/A1	5.00	4.18	10.03	4.76	2.55	2.55	1.25	11.25	55.26	Medium	41.58	Medium	41.58	Medium			
33 Traffic	Roads and Works	Traffic	Crossing Guard	Simon Tam	RW65/A1	2.50	5.02	7.53	0.04	10.00	3.75	5.00	7.50	52.11	Medium	43.95	Medium	41.34	Medium			
34 Risk Mgmt	Financial Planning	Finance	Risk Management	Kim Dooling	RW17/A1	7.50	3.37	5.93	0.15	10.00	1.30	1.25	11.25	48.42	Medium	43.18	Medium	40.75	Medium			
35 Fleet & Fleet Maintenance	Oakville Transit	Transit	Fleet & Fleet Maintenance - care-A-van	Richard Freyre	RW70/A1	0.10	2.99	5.07	3.79	7.50	5.00	1.25	15.00	52.11	Medium	41.81	Medium	40.64	Medium			
36 Budget & Fin. Planning	Financial Planning	Finance	Budget & Financial Planning	Nancy Kelly	RW15/A1	5.00	5.87	3.40	1.05	5.05	0.10	5.00	15.00	48.95	Medium	47.80	Medium	40.47	Medium			
37 Design&Const	Engineering & Construct	E&C	Storm Water Management	Phillip Kelly	RW29/A1	2.50	4.60	4.20	0.15	10.00	1.30	2.50	15.00	45.79	Medium	43.58	Medium	40.25	Medium			
38 Prevention	Fire Department	Fire	Fire Prevention	George Birgit	RW33/A1	0.10	4.20	9.23	1.95	8.80	1.30	2.50	11.25	60.53	High	38.73	Low	39.33	Low			
39 Purchasing	Financial Planning	Finance	Purchasing	Kim Dooling	RW41/A1	0.10	3.37	6.73	0.15	11.25	1.30	1.25	15.00	48.42	Medium	39.95	Low	39.15	Low			
40 Storm Management	Roads & Works	Roads & Works	Storm Management	Mark Covent	RW59/A1	5.00	3.35	7.50	1.91	5.05	2.55	2.50	11.25	46.84	Medium	32.85	Low	39.11	Low			
41 Operations	Oakville Transit	Transit	Transit Operations - Conventional	Debbie Dalie Vedove	RW72A/A1	2.50	5.45	5.90	0.15	11.25	1.30	1.25	11.25	52.11	Medium	37.80	Low	39.05	Low			
42 Operations - care-A-van	Oakville Transit	Transit	Transit Operations - care A-van	Debbie Dalie Vedove	RW72B/A1	2.50	5.45	5.90	0.15	11.25	1.30	1.25	11.25	52.11	Medium	37.80	Low	39.05	Low			
43 South Avenues	Recreation & Culture	Rec & Culture	South Avenues and Outdoor Pool Operations	Guy Holt	RW40/A1	2.50	2.53	10.83	5.66	3.75	3.75	2.50	7.50	56.84	Medium	39.03	Low	39.03	Low			
44 Youth Services	Recreation & Culture	Rec & Culture	Youth Services	Carol Gall	RW40/A1	0.10	4.17	5.07	1.95	6.25	3.75	2.50	15.00					38.78	Low			
45 New Construction	Facilities and Construct	FCM	New Construction	Syahr Fallat	RW29/A1	0.10	3.78	3.40	3.83	6.30	3.75	2.50	15.00	51.98	Medium	50.72	Medium	38.66	Low			
46 Council, Committee and Public Services	Clerk's	C		T. Tyanneck	RW12/A1	0.10	3.37	5.90	0.15	12.50	3.80	1.25	11.25	46.32	Medium	38.32	Low	38.32	Low			
47 Environ	Environmental Policy	Environ	Environmental Policy	Cindy Toth	RW86/A1	5.00	6.67	6.73	1.05	10.00	2.50	2.50	3.75	44.21	Medium	29.02	Low	38.20	Low			
48 16 Mile Creek	Recreation & Culture	Rec & Culture	Sixteen Mile Creek	Todd Carey	RW45/A1	0.10	3.37	10.03	6.60	2.55	1.30	2.50	11.25	45.93	Medium	37.70	Low	37.70	Low			
49 Oakville Museum	Recreation & Culture	Rec & Culture	Oakville Museum	Bill Nesbitt	RW50/A1	2.50	2.12	7.53	1.95	7.55	1.30	2.50	11.25	41.58	Medium	40.02	Medium	36.70	Low			
50 Licensing and By-law Services	Clerk's	C	Enforcement	Luis Ferreira	RW31/A1	7.50	3.37	6.70	0.15	2.55	1.30	0.05	15.00	55.79	Medium	47.82	Medium	36.62	Low			
51 Council, Committee and Public Services	Clerk's	C	Public Services	Vicki Tyanneck	RW11/A1	0.10	4.60	9.20	3.86	2.55	3.75	1.25	11.25	46.32	Medium	36.56	Low	36.56	Low			
52 River Oaks	Recreation & Culture	Rec & Culture	River Oaks Recreation Centre	Todd Francis	RW42/A1	2.50	3.77	10.83	7.50	3.75	2.55	1.25	3.75	45.26	Medium	43.36	Medium	35.90	Low			
53 Development Engineering	Development Engineering	Dev. Engineering	Development Engineering	Phillip Kelly	RW92/A1	2.50	4.18	5.90	2.89	7.50	3.75	1.25	7.50	53.16	Medium	36.71	Low	35.47	Low			
54 Fleet	Roads and Works	R&W	Fleet Ops - Repairs	Ed Cass	RW62/A1	5.00	2.93	10.83	4.73	1.35	1.30	1.25	7.50	48.42	Medium	48.85	Medium	34.89	Low			
55 Fleet	Roads and Works	R&W	Fleet - Facilities	Ed Cass	RW61/A1	5.00	3.35	10.88	3.83	1.35	1.25	1.25	7.50	48.42	Medium	51.73	Medium	34.36	Low			
56 Ec Dev	Economic Development	Ec. Dev.	Economic Development	Dorothy St. George	RW96/A1	0.10	7.50	5.98	0.11	11.25	6.25	2.50	0.00			26.76	Low	33.60	Low			
57 Long Range Planning	Planning Services	Planning Services	Long Range Planning	Diane Childs	RW94/A1	2.50	6.25	5.87	0.15	3.75	2.50	1.25	11.25	43.16	Medium	37.00	Low	33.52	Low			
58 Facilities Maintenance and Repairs	Facilities and Construct	FCM	Facilities Maintenance and Repairs	Nicole Wolfe	RW12/A1	0.10	4.18	5.07	3.83	2.55	0.10	2.50	15.00	51.98								

Appendix 3: Performance Statistics

TOWN OF OAKVILLE STRATEGIC GOAL: 1. & 11.																																		
Accountable and Continuously Improve Programs & Services																																		
Strategy: Deliver quality audit reports to clients and stakeholders																																		
<p>Performance Measurement: # of Administrative Services / Audit Committee meetings</p> <p>Annual Target - 4</p>	<table><thead><tr><th>Year</th><th>Actual</th><th>Annual Target - 4</th><th>Industry Benchmark - na</th></tr></thead><tbody><tr><td>2009</td><td>2</td><td>4</td><td>na</td></tr><tr><td>2010</td><td>4</td><td>4</td><td>na</td></tr><tr><td>2011</td><td>2</td><td>4</td><td>na</td></tr><tr><td>2012</td><td>5</td><td>4</td><td>na</td></tr><tr><td>2013</td><td>4</td><td>4</td><td>na</td></tr><tr><td>2014</td><td>2</td><td>4</td><td>na</td></tr><tr><td>2015</td><td>3</td><td>4</td><td>na</td></tr></tbody></table>		Year	Actual	Annual Target - 4	Industry Benchmark - na	2009	2	4	na	2010	4	4	na	2011	2	4	na	2012	5	4	na	2013	4	4	na	2014	2	4	na	2015	3	4	na
Year	Actual	Annual Target - 4	Industry Benchmark - na																															
2009	2	4	na																															
2010	4	4	na																															
2011	2	4	na																															
2012	5	4	na																															
2013	4	4	na																															
2014	2	4	na																															
2015	3	4	na																															
<p>Performance Measurement: # of reports issued to clients/stakeholders</p> <p>Annual Target - 10</p>	<table><thead><tr><th>Year</th><th>Actual</th><th>Annual Target - 10</th><th>Industry Benchmark na</th></tr></thead><tbody><tr><td>2009</td><td>4</td><td>10</td><td>na</td></tr><tr><td>2010</td><td>8</td><td>10</td><td>na</td></tr><tr><td>2011</td><td>10</td><td>10</td><td>na</td></tr><tr><td>2012</td><td>12</td><td>10</td><td>na</td></tr><tr><td>2013</td><td>7</td><td>10</td><td>na</td></tr><tr><td>2014</td><td>11</td><td>10</td><td>na</td></tr><tr><td>2015</td><td>8</td><td>10</td><td>na</td></tr></tbody></table>		Year	Actual	Annual Target - 10	Industry Benchmark na	2009	4	10	na	2010	8	10	na	2011	10	10	na	2012	12	10	na	2013	7	10	na	2014	11	10	na	2015	8	10	na
Year	Actual	Annual Target - 10	Industry Benchmark na																															
2009	4	10	na																															
2010	8	10	na																															
2011	10	10	na																															
2012	12	10	na																															
2013	7	10	na																															
2014	11	10	na																															
2015	8	10	na																															
<p>Performance Measurement: Post project satisfaction rating (out of 5)</p> <p>Annual Target – 4.5</p>	<table><thead><tr><th>Year</th><th>Actual</th><th>Annual Target - 82%</th><th>Industry Benchmark</th></tr></thead><tbody><tr><td>2009</td><td>na</td><td>80%</td><td>77%</td></tr><tr><td>2010</td><td>57%</td><td>61%</td><td>77%</td></tr><tr><td>2011</td><td>64%</td><td>61%</td><td>77%</td></tr><tr><td>2012</td><td>56%</td><td>77%</td><td>77%</td></tr><tr><td>2013</td><td>77%</td><td>77%</td><td>77%</td></tr><tr><td>2014</td><td>41%</td><td>77%</td><td>77%</td></tr><tr><td>2015</td><td>na</td><td>77%</td><td>77%</td></tr></tbody></table>		Year	Actual	Annual Target - 82%	Industry Benchmark	2009	na	80%	77%	2010	57%	61%	77%	2011	64%	61%	77%	2012	56%	77%	77%	2013	77%	77%	77%	2014	41%	77%	77%	2015	na	77%	77%
Year	Actual	Annual Target - 82%	Industry Benchmark																															
2009	na	80%	77%																															
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2012	56%	77%	77%																															
2013	77%	77%	77%																															
2014	41%	77%	77%																															
2015	na	77%	77%																															

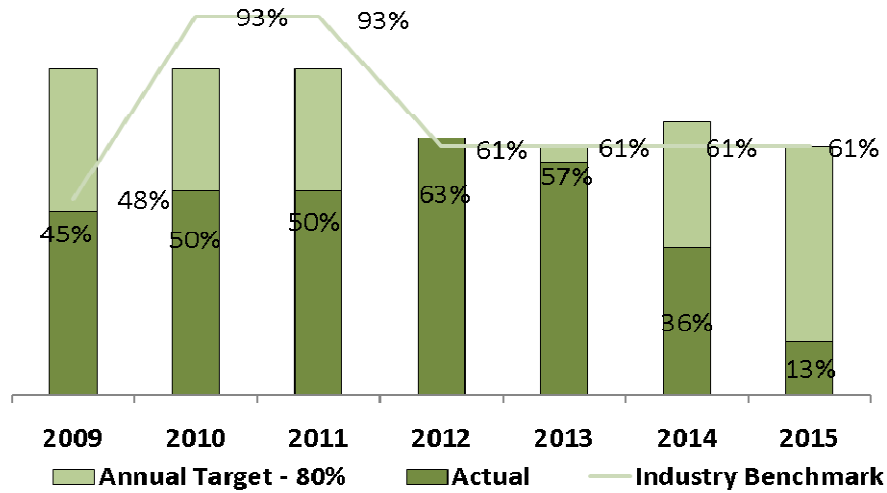
TOWN OF OAKVILLE STRATEGIC GOAL: 1. & 11.

Accountable and Continuously Improve Programs & Services (continued)

Strategy: Provide timely, value-added and relevant recommendations

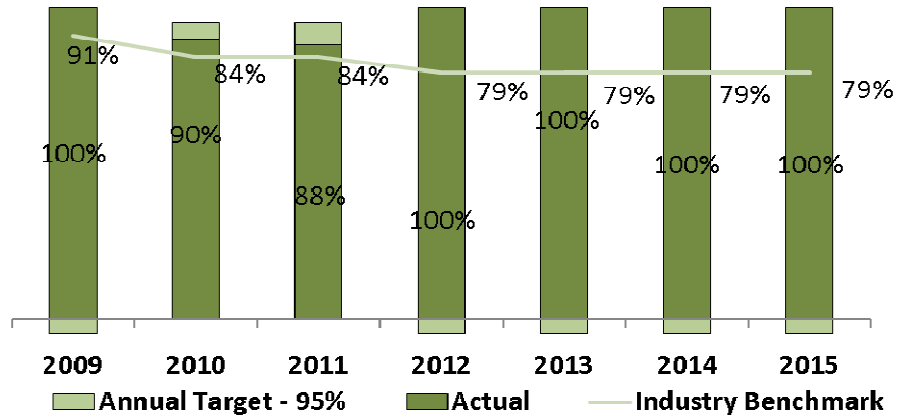
Performance Measurement:
% of projects that met target date

Annual Target – 80%



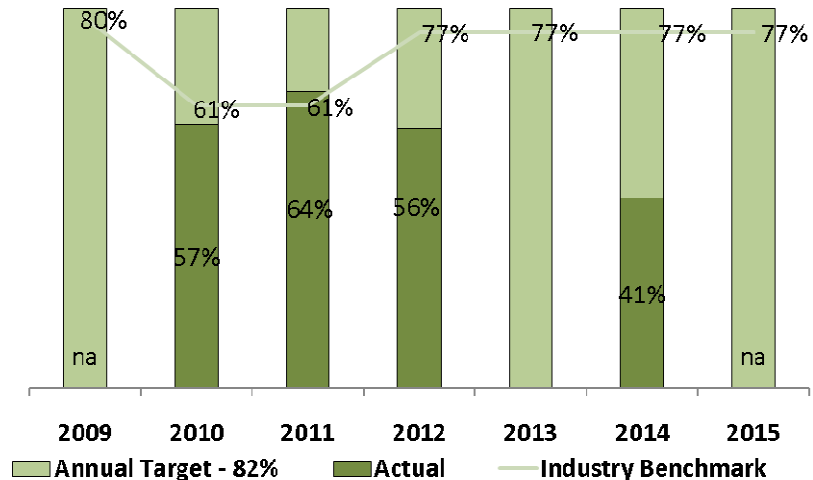
Performance Measurement:
Audit recommendations accepted

Annual Target – 95%



Performance Measurement:
Audit recommendations implemented (18 months)

Annual Target – 82%



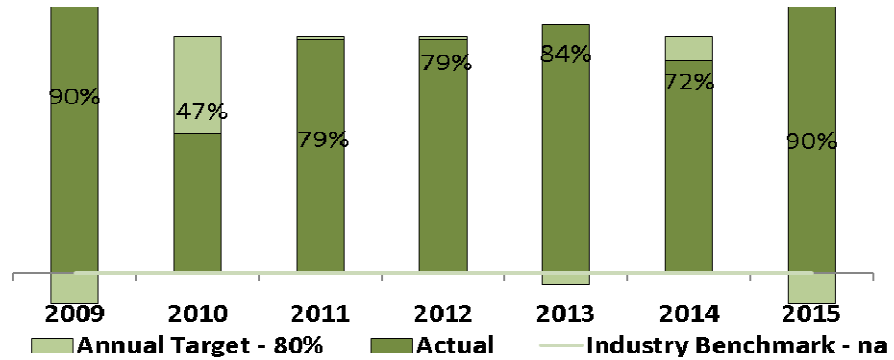
TOWN OF OAKVILLE STRATEGIC GOAL: 1. & 11.

Accountable and Continuously Improve Programs & Services (continued)

Strategy: Maintain focus on primary assurance role while dedicating some resources to advisory and investigative roles

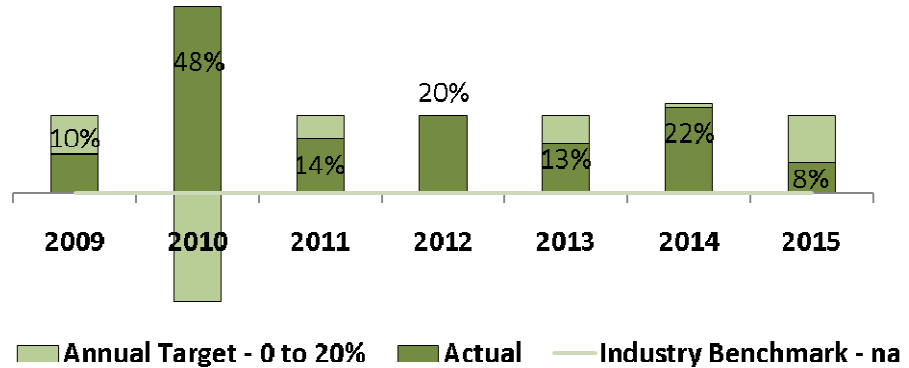
Performance Measurement:
% of direct hours dedicated to assurance

Annual Target – 80%



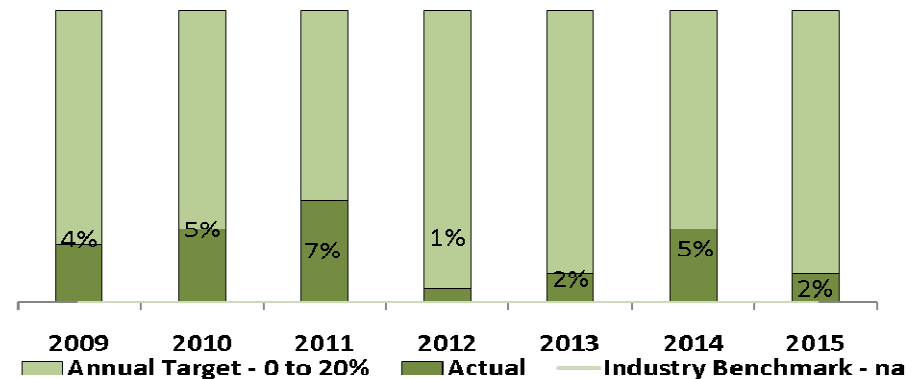
Performance Measurement:
% of direct hours dedicated to advisory and special

Annual Target – 0 to 20%



Performance Measurement:
% of direct hours dedicated to investigations

Annual Target – 0 to 20%

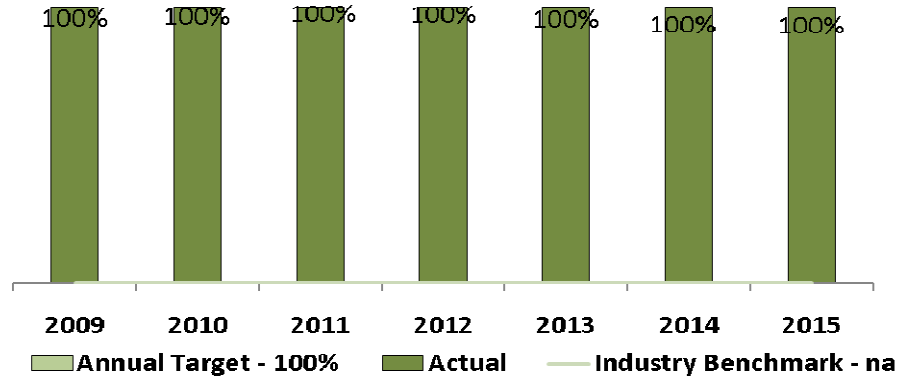


TOWN OF OAKVILLE STRATEGIC GOAL: 14.
Programs and Services that are Fiscally Sustainable

Strategy:
 Prudently manage public resources

Performance Measurement:
 Budget Commitment met (within 5%)

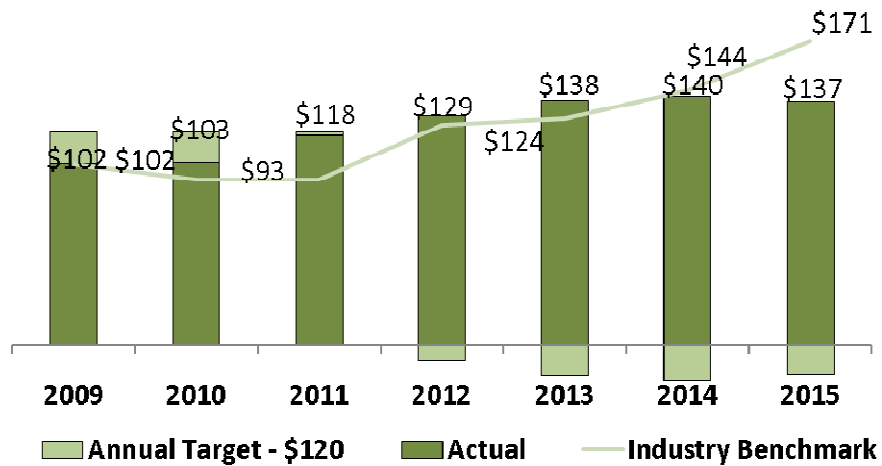
Annual Target – 100%



Strategy:
 Deliver cost-effective audit services

Performance Measurement:
 Cost of audit services (per billable hour)

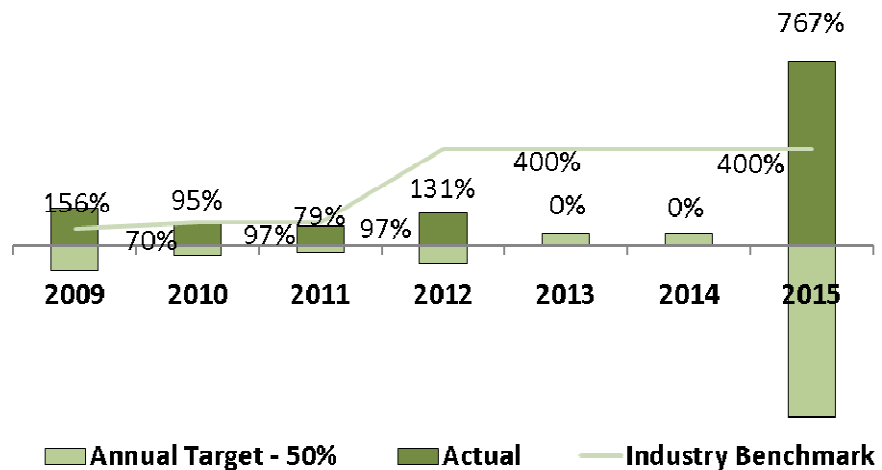
Annual Target – \$120/hr.



Strategy:
 Potential cost savings / avoidance or revenue generation opportunities

Performance Measurement:
 Total dollar identified in Audit reports (% of departmental budget)

Annual Target – 50%



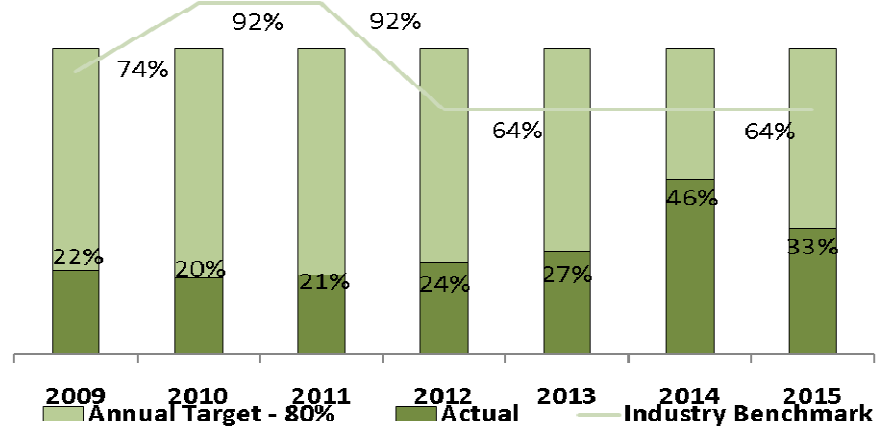
TOWN OF OAKVILLE STRATEGIC GOAL: 14.

Programs and Services that are Fiscally Sustainable (continued)

Strategy:
Complete
committed projects
on budget

**Performance
Measurement:**
% Target budget
met within 10%

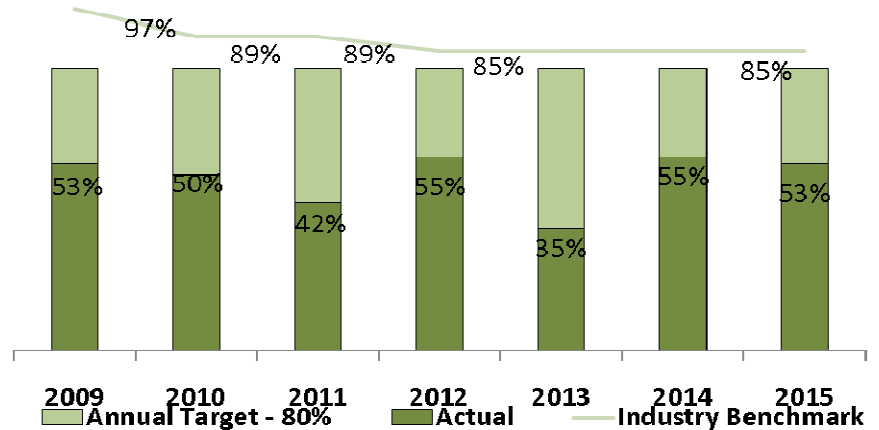
Annual Target – 80%



Strategy:
Complete
committed projects
on budget

**Performance
Measurement:**
% Completion of
annual audit plan

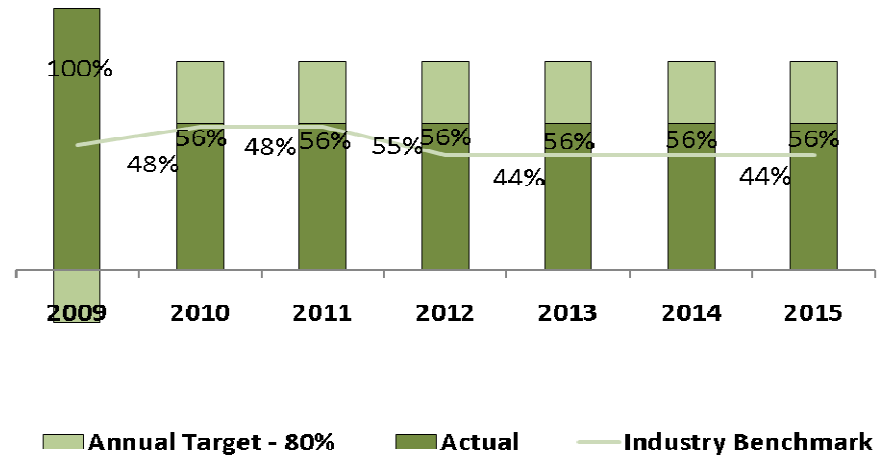
Annual Target – 80%

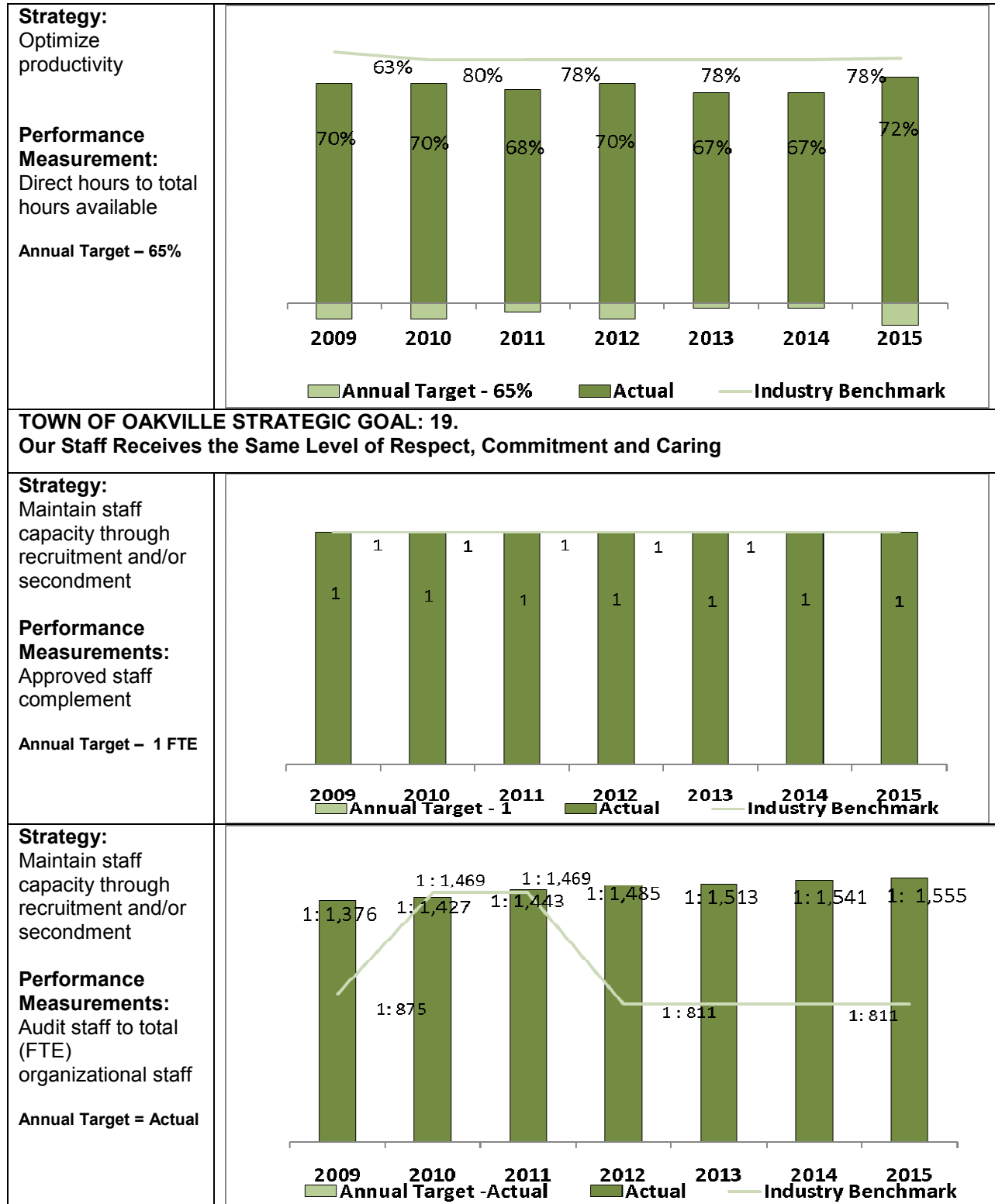


Strategy:
Implement best
practices

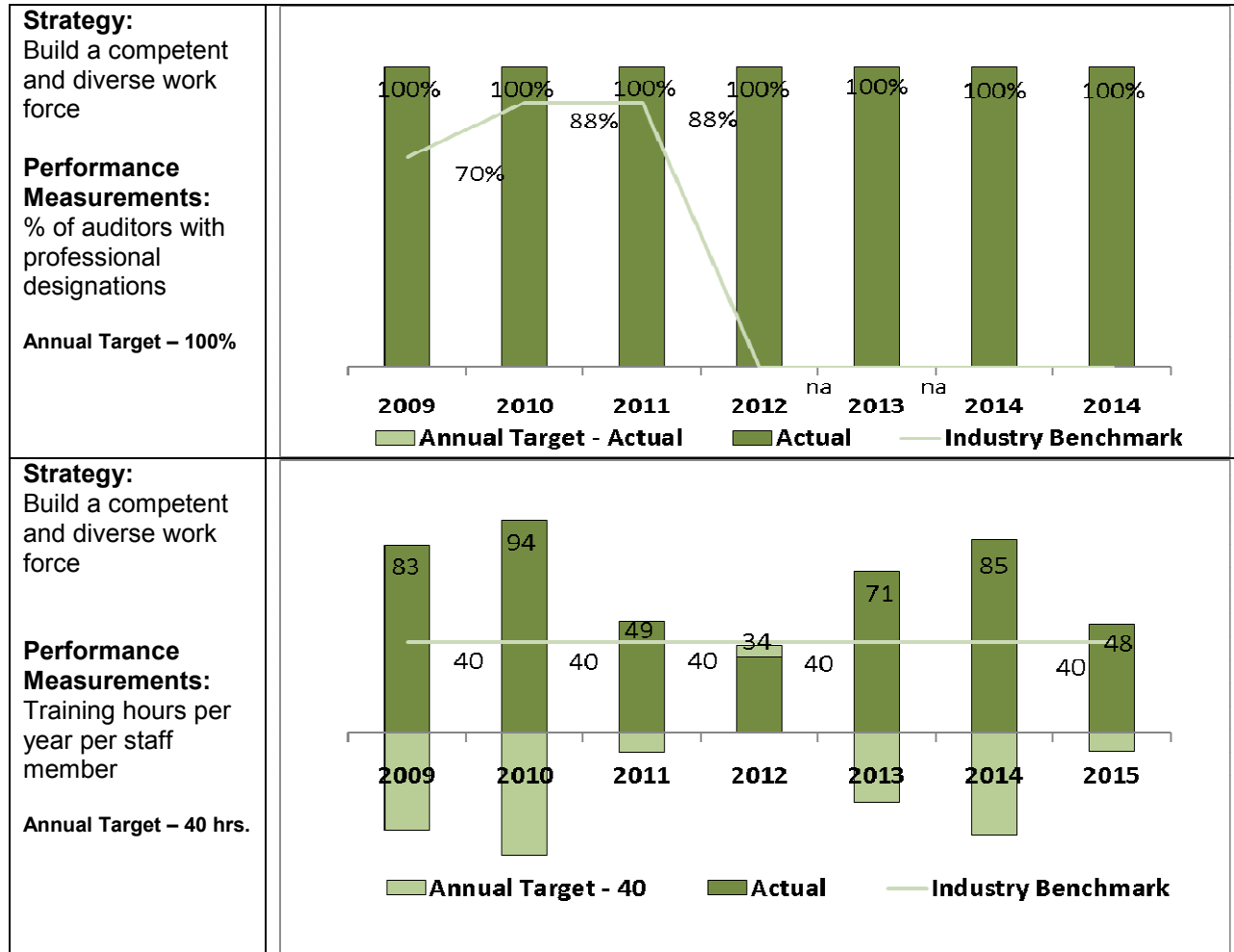
**Performance
Measurement:**
% of industry best
practices
implemented

Annual Target – 80%





Internal Audit - 2015 Annual Report and 2016 Work Plan



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