

Memorandum



TO: Chair and Members of Budget Committee

FROM: Sally P. Eng, Director, Internal Audit

DATE: January 27, 2011

SUBJECT: **Internal Audit Division - Full Time Equivalent Positions and Operation**

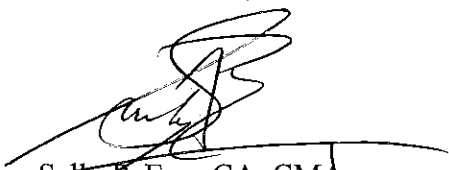
In response to the Budget Committee's request on January 24, 2011, the following is information regarding the Full Time Equivalent Positions and operation of the City's Internal Audit Division compared to those of the Region of Peel.

The City's Internal Audit Division consists of seven (7) full time staff members i.e. one (1) Director; one (1) Administrative Coordinator/Audit Assistant; one (1) Information Technology Auditor; three (3) Senior Auditors; and one (1) Audit Associate (Career Development Position typically for a term of two years). In contrast, the Internal Audit Division at the Region of Peel is comprised of nine (9) full time staff members, being one (1) Director; one (1) Internal Audit Assistant; two (2) Audit Managers; and five (5) Senior Auditors. This Division is responsible for auditing the programs, services and operation of the Region with the exception of the Peel Regional Police.

Both Internal Audit Divisions at the City and the Region report functionally to their respective Audit Committee. However, Internal Audit at the Region reports administratively to the Chief Financial Officer and Commissioner of Corporate Services; while the City's Internal Audit group reports administratively to the City Manager and Chief Administrative Officer.

The Region and the City's Internal Audit Divisions both adhere to the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics established by the Institute of Internal Auditors. Both Divisions prepare multi year audit work plans based on results of the Corporate Risk Assessment exercises conducted in conjunction with senior management. The work plans also take into consideration discussion with and requests received from management and are approved by the respective Audit Committee.

I would be happy to provide further information regarding the operation of the City's Internal Audit Division or other comparative information where available.



~~Sally P. Eng, CA, CMA~~
Director, Internal Audit

cc Janice Baker, City Manager and Chief Administrative Officer
Gary Kent, Director, Corporate Strategy and Innovation