



# Committee of the Whole

Heidi Beazizo

Council Initiated:

Yes

No

**ECAF:** 2024-0019

**Motion:** 24-015

**Type:**

- Contract
- Board Appt.
- Code Amendment
- Budget Action
- Other

**Requested Handling:**

- Normal
- Expedite
- Urgent

**Fund Source:**

- General Fund
- Other
- N/A

**Executive Rec:**

- Approve
- Do Not Approve
- N/A

**Approved as to**

**Form:**

- Yes
- No
- N/A

**Subject:** Consider approving the 2024 Audit Plan & Audit Plan Memorandum

**Scope:** Motion 24-015 adopts the 2024 Audit Plan & Audit Plan Memorandum as submitted to Council on December 31, 2023. The Audit Plan recommends Council select an Audit from five proposed audits outlined in the Audit Plan. The proposed audits, selected in consultation with the Performance Audit Committee are:

- 1) Executive & Council Staffing Efficiency
- 2) Human Services
- 3) Emergency Management
- 4) Department of Conservation and Natural Resources
- 5) Sheriff's Office

Prior to an audit commencing, Council must approve a Notice to Proceed via motion.

**Duration:** 2024 Calendar Year

**Fiscal Impact:**  Current Year  Future-Year  N/A

Approval of the Audit Plan has no fiscal impact. Should Council issue a Notice to Proceed on a specific Audit, the Audit Plan contains a budget amount for that particular audit.

**Authority Granted:** N/A – approves the Audit Plan only

**Background:** SCC 2.700.30 provides that the Performance Auditor shall annually prepare, in consultation with the Performance Audit Committee (PAC), a Performance Audit Plan (Plan), which is a list summarizing potential audit topics, for the upcoming year. Following the Plan's adoption, Council determines which topic or topics in that Plan will be analyzed through a performance audit.

**Requested Action:** Consider approving the 2024 Audit Plan & Memorandum