

**CITY OF ST. ALBERT**

# Internal Audit Steering Committee Workplan

2025-2028

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Presented by:

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*Financial and Strategic Services*

# Internal Audit Workplan 2025-2028

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- Prepared using a risk-based approach to help mitigate risks inherent to its operations and help achieve strategic goals, considering:
  - Strategies and objectives outlined in the Council's Strategic Plan and Corporate Business Plan
  - The Corporate Risk Register, current and planned mitigation activities
  - Results of previous internal audits and reviews
  - Input from Executive and Leadership Team
  - Alignment with Program and Service Review Policy



# Prioritizing Internal Audits

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The following criteria are used to prioritize internal audits:

- **Significance of the risk exposure** considering both the magnitude of the potential impact if the risks were to materialize
- **Effectiveness of controls** and mitigation strategies for each risk
- **Relevance to the City's strategic goals** and the impact of the risk on achieving strategic success
- **Regulatory and legal requirements** and the impact of non-compliance
- **Dependency and interconnectivity** of risks and risks that could trigger or exacerbate other risks
- **Availability of City resources** for addressing each risk
- **Reputation and stakeholder concerns**, and the impact risks can have on the City's relationships
- **Innovation and emerging trends**, and the associated risks
- **Risk tolerance of Administration** and whether risks will be accepted

# Internal Audit Workplan 2025 to 2028

Audit Name	Proposed Audit Scope	Nature of Audit	Estimated Timing (Year)	Status
Resource Planning Model	Evaluate the City's resource planning model to assess its effectiveness in aligning human capital with strategic goals, operational requirements, budgetary considerations and City bylaws/policies. The assessment will include models in place for the utilization of permanent and non-permanent employees.	Advisory	2025	In Progress
Data Governance Framework	Develop a data governance framework, including roles, responsibilities and processes that formalize behaviours surrounding the definition, production, integration, and usage of data to manage risk and improve quality and usability of data to inform operations and data-driven decision-making.	Advisory	2026	Awaiting Approval
Managing Aging Infrastructure	Assess the adequacy, effectiveness and sustainability of the City's strategies and processes to address the challenges posed by aging infrastructure.	Assurance	2027	Awaiting Approval
Assessment of Digital Transformation Approach	Assess the City's digital transformation approach, its effectiveness and alignment with organizational strategies and business needs.	Advisory	2028	Awaiting approval