

Appendix 2: Internal Audit Work-Plan 2024

The following activities can be found in this appendix:

- The planned 2024 audit engagements; and,
- Other audit projects on the horizon that can be used as replacement projects for the 2024 audit engagements or projects to be taken on if resources are available.

Planned 2024 Audit Engagements

Engagements	Scope of work	Plan Status
By-Law Enforcement – Non-Parking	This audit will review the processes and practices related to by-law enforcement. Audit staff will focus on specific by-laws and related enforcement activities.	
Purchasing Card Management	This audit will assess the adequacy of controls over purchases made with P-Cards. It includes an assessment of the P-Card policies and procedures as well as determining the extent of compliance through transactional analytics and testing.	
Building Department - Building Permits	This audit will assess the internal controls supporting the building permit application and issuance processes. It will also include a review of compliance to relevant By-laws, policies and provincial legislation such as the Ontario Building Code Act.	
Road Operations	This audit will review the City's Road Maintenance operations to ensure processes and procedures are economical and meet required service levels. Areas reviewed will include road maintenance, repairs, condition monitoring and resurfacing.	

Engagements	Scope of work	Plan Status
Fleet Maintenance - Fire	This audit will review controls in place around fleet maintenance operations of fire vehicles and equipment, including preventative maintenance, inspections and repairs. It will aim to determine the efficiency and effectiveness of vehicle maintenance practices.	
Cyber Security Audit - Red Team Testing	Cybersecurity testing is expanding into “Red-Team” testing, which involves real-time network hacking to test the City’s detection and response capabilities. This is a continuation of the cybersecurity testing program started in 2023.	
IT Asset Management Infrastructure - Hardware and Software	The purpose of the audit is to evaluate the IT asset management framework, processes, and tools used by the City to identify, document, track, and monitor software and hardware assets throughout their lifecycles.	

Audits on the Horizon

These are potential replacement projects in 2024 or projects to be taken on if additional resources are available.

Engagements	Scope of work
Transit - Revenue	This audit will review the process for charging, collecting and processing transit revenue on Presto cards, including fraudulent transactions and fare evasion.
Fuel Management	This audit will review the process for managing and monitoring fuel consumption by City vehicles, including distribution of gas cards, fueling procedures, monitoring and approving transactions, fraud detection and contracts.
Fleet Maintenance - Transit	The audit will review controls in place around fleet maintenance operations of transit vehicles, including preventative maintenance, inspections, and repairs. It will aim to determine the efficiency and effectiveness of current vehicle maintenance practices.

Engagements	Scope of work
Fleet Asset Management	This audit will review controls in place around vehicle acquisitions, disposals, utilization, and replacements. It will also include a review of rental vehicles and compliance to relevant By-laws, policies and procedures.
Capital Projects	This audit will review the processes and controls surrounding the award, change orders authorization, monitoring and progress payments of selected capital projects.
Verification of Past Cyber Security Related Management Action Plans	This audit will review the effectiveness of cybersecurity-related management action plans from past audits to mitigate identified risks. There have been eight past audits that either directly assessed cybersecurity or had elements related to cybersecurity
IT Vendor Management	This audit aims to assess the City's relationships with IT vendors and ensure they align with strategic objectives while managing risks effectively. The audit will assess the entire IT vendor management lifecycle.