



Report
Staff Report
The Corporation of the City of Brampton
6/10/2024

Date: 2024-05-27

Subject: **2024 Internal Audit Work Plan Status Update**

Contact: Claire Fang Mu, Director, Internal Audit

Report number: CAO's Office-2024-488

RECOMMENDATIONS:

1. That the report titled: **Internal Audit Work Plan Status Update** to the Audit Committee Meeting of June 10, 2024, be received.

OVERVIEW:

- To provide an update regarding the Internal Audit Work Plan and progress against the plan, as set out in Appendix I.

Background:

The Director of Internal Audit submits a risk-based Internal Audit Work Plan to the Audit Committee for review and approval at least annually. The Work Plan sets out the priorities for Internal Audit and lists all engagements to be performed in the current year.

As set out in the Internal Audit Charter, the Director of Internal Audit is required to report periodically to the Audit Committee regarding the Internal Audit Work Plan and progress against the plan. The Director is also responsible for communicating the impact of resource limitations on the Work Plan, adjustments, and significant changes to the Work Plan.

The current 2024 Internal Audit Work Plan was presented to the Audit Committee at its February 13, 2024 meeting.

Current Situation:

Internal Audit Work Plan Report

The progress to plan update and audit schedule is set out in Appendix I.

Risk Summary

Risk Area	Comments
Work Plan	<ul style="list-style-type: none"> The work plan is currently on track. No adjustments have been identified at this time. The work plan may be impacted by the following two risk factors.
Resources	<ul style="list-style-type: none"> There is one vacant Lead Internal Auditor position at the time of this report.
Transfer of Services	<ul style="list-style-type: none"> Per Schedule 7, Section 3 of Bill 185 <i>Cutting Red Tape to Build More Homes Act</i>, the Region of Peel will potentially transfer four services it currently delivers (i.e. Water and Wastewater, Waste Management, Roads and Land Use Planning) to the City of Brampton. Currently, a provincial Transition Board is working with the Region of Peel and its local municipalities (e.g. City of Brampton, City of Mississauga and Town of Caledon) to determine the transfer details. Only the transfer of planning services has been decided and is set to take place starting in July 2024. If additional services are transferred to the City, Internal Audit anticipates the need for more resources to provide adequate risk coverage, as according to the Region's 2023 Organizational Risk Profile, these four services were rated as either "Very High or High Risk".

Strategic Focus Area:

Government and Leadership: Focusing on service excellence with equity, innovation, efficiency, effectiveness, accountability and transparency.

Conclusion:

Internal Audit will continue to monitor and report on the status of the Internal Audit Work Plan at Audit Committee meetings, with the intention of ensuring that risks to the Internal Audit Work Plan are identified, managed, and reported.

Authored by:

Reviewed by:

Kevin Mahadeo,
Advisor, Research, Administrative
Services and Special Projects

Claire Fang Mu, Director
Internal Audit

Attachments:

- Appendix 1 – Internal Audit 2024 Work Plan Status