



Internal Audit Strategy 2024-2026

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Director's Message

I am pleased to present the *2024-2026 Strategic Plan* for the Internal Audit Division at the City of Brampton. This plan encompasses our vision, mission and strategic objectives and outlines supporting initiatives to set a clear path for the future. It represents our commitment to excellence and aligns with Brampton's long-term vision for a vibrant, inclusive and sustainable City.

A key driver for this plan is the release of the [*Global Internal Audit Standards*](#) from the Institute of Internal Auditors (IIA) on January 9, 2024. Our commitment to continuous improvement has resulted in enhanced collaboration with senior management, refined audit methodologies, the integration of data analytics and a stronger emphasis on learning and development within our audit function. These advancements build on strategic initiatives and achievements since 2022, enabling us to deliver timely, actionable insights that support informed decision-making and drive operational improvements across the City.

Our core values, which closely align with those of the City of Brampton, are as follows:

Integrity and Courage: At the heart of everything we do, we approach our audits with honesty, objectivity, and steadfastness. We deliver fair and unbiased findings and recommendations, upholding the highest ethical standards. Our commitment to integrity fosters trust and guides us in facing new challenges with an open mind.

Reliability: As internal auditors, our stakeholders depend on us to provide consistent, accurate, and dependable information. We are dedicated to delivering trusted insights that support informed decision-making and ensure accountability.

Professionalism: We are committed to continuous improvement and service excellence. Through ongoing training and development, we maintain the competence and quality necessary to provide insightful, actionable audit findings that provide value to the taxpayer while aligning with the City's strategic goals. Our pride lies in delivering value in every audit we conduct.

Transparency: Success depends on open communication and collaboration. By working closely with the Audit Committee, Senior Management, and key partners, we enhance the quality and relevance of our audits. We manage stakeholder expectations and provide value-added recommendations that drive improvements and efficiencies.

Equity: We are committed to fairness, inclusivity, and transparency in our approach. By applying an equity lens to our audit findings and recommendations, we ensure that the needs of all residents are considered. Integrating equity into our work helps the City deliver fair and inclusive services that are accessible to everyone, regardless of background or circumstance.

Our strategic plan, aimed at establishing a high-quality municipal internal audit function, is driven by a commitment to best practices and adherence to the IIA Standards. This approach ensures continuous improvement in the City's services.

The City of Brampton's [Corporate Strategic Plan](#) outlines a roadmap for transformation, guiding the City's journey from its current state to the future envisioned by its residents. The Plan is structured by six focus areas with concentrated themes and outcomes that align with the [Brampton 2040 Vision](#).

Our strategic plan aligns with the *Government & Leadership* focus area –emphasizing service excellence through equity, innovation, efficiency, effectiveness, accountability and transparency in the delivery of our audits.

Looking ahead, this strategic plan will guide us in building a quality and resilient internal audit function, enabling us to fulfill our mandate while supporting Brampton's vision for the future. We are excited about the journey ahead and the positive impact our work will have on the community.

We appreciate the feedback and input received from our stakeholders, including the Audit Committee, Senior Management and auditees and thank everyone for their continued support and guidance in setting the direction for the next three years.

Sincerely,

Claire Mu

Director, Internal Audit

Distribution List

Standard Recipients

Members of Audit Committee

Chief Administrative Officer (CAO) on behalf of the members of the Corporate Leadership Team (CLT)

Members of Council

Internal Audit Strategic Plan Aligned with IIA¹ New Global Standards

Overview of the New IIA Standards

In January 2024, the Institute of Internal Auditors (IIA) released the **Global Internal Audit Standards™**, replacing the previous International Standards for the Professional Practice of Internal Auditing, issued under the 2017 International Professional Practices Framework®.

The new standards place significant emphasis on **performance management** of the internal audit function, particularly under principles 8 and 12.

Principle 8 highlights the Board’s responsibility to oversee internal audit, ensuring it is adequately resourced, independent and aligned with organizational objectives.

Principle 12 focuses on continuous quality improvement, requiring internal audit to regularly assess its effectiveness, undergo external reviews and invest in ongoing professional development.

By adhering to these principles, internal audit functions can enhance governance and provide greater value to the organization.

New Requirement: Internal Audit Strategy

The updated 2024 Standards also mandate that the Director, Internal Audit develop and implement a comprehensive strategy for the internal audit function, as specified in **IIA Standard 9.2 Internal Audit Strategy**:

“The Chief Audit Executive must develop and implement a strategy for the internal audit function that supports the strategic objectives of the organization and aligns with the expectations of the board, senior management and key stakeholders.”

This strategy must include a vision, strategic objectives and supporting initiatives, serving as a roadmap to guide the internal audit function and fulfill its mandate effectively.

¹The Institute of Internal Auditors (IIA) is the internal audit profession's leader in standards, certification, education, research, and technical guidance throughout the world.

Brampton’s Internal Audit Strategy is based on best practices, includes clear objectives, supporting initiatives, performance metrics, and a business continuity plan to ensure effective, continuous improvement.

A rigorous, multi-step process ensured the strategy aligns with best practices and City priorities.

Key Elements of Brampton’s Internal Audit Strategy

The City of Brampton has developed its Internal Audit Strategy based on best practices and comparative benchmarks with other Canadian municipalities. The strategy encompasses several core components:

Vision, Mission, and Objectives: This section establishes the fundamental purpose and targets of the internal audit function, providing a clear directive for daily operations.

Supporting Initiatives for Strategic Objectives: This outlines the major initiatives and action plans designed to align with and support the organization's strategic goals.

Performance Metrics: This part specifies the measurable indicators used to evaluate the effectiveness and success of the strategic objectives.

Business Continuity Plan: This outlines the procedures for sustaining audit activities during unexpected emergencies or disruptions.

Appendix 1: Strategic Objectives with Supporting Initiatives and Metrics — This appendix offers a concise overview of the strategic objectives, associated initiatives, and their corresponding metrics for easy reference.

Strategic Planning Process

The strategy formulation followed a rigorous process, including:

Research and Best Practices Review: We analyzed trends and guidelines in municipal and public sector auditing, benchmarking Brampton’s practices against other municipalities to identify areas for enhancement.

Foundational Document Review: We evaluated core documents (audit charter, audit manual, past reports, external quality assessments and service plans) to align key operational functions with the City’s strategic priorities and values, establishing a strong foundation for best practices.

SWOT Analysis: A thorough assessment of strengths, weaknesses, opportunities and threats helped shape our strategic objectives and align them with the City’s priorities.

Strategy Development: We defined the vision, mission and strategic objectives, and identified key performance indicators (KPIs) for tracking progress. We adapted elements from the IIA’s *Implementing an Internal Audit Strategic Plan* framework, focusing on categories such as Strategic Advisor, Process, Technology and Talent.

Stakeholder Engagement: The Internal Audit Strategy was reviewed by the CAO on behalf of the senior management and presented to the Audit Committee for approval according to the IIA Standards.

Ongoing Monitoring and Updates: The strategy is a living document, reviewed and updated annually to ensure alignment with the evolving needs of the City. The service plan, supporting initiatives, and KPIs will be regularly assessed and adjusted as necessary.

The strategy promotes compliance, strategic alignment, and continuous improvement, strengthening the City’s governance.

Compliance and Strategic Alignment

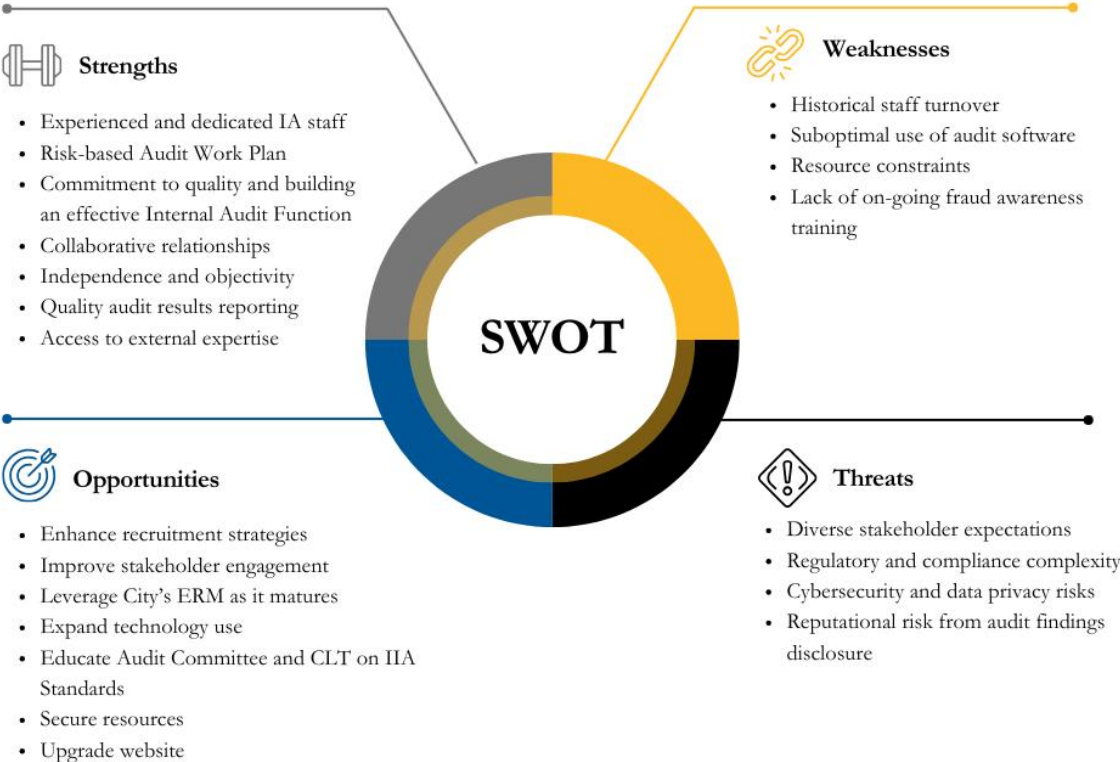
This comprehensive approach ensures that Brampton’s internal audit function not only adheres to the new IIA standards but is also strategically aligned with the City’s overall goals. The strategy positions internal audit as a proactive and adaptive function, focused on continuous improvement and delivering tangible value through effective oversight.

By incorporating these elements, Brampton’s *Internal Audit Strategy* sets a strong foundation for achieving compliance with the IIA Standards, enhancing quality and effectiveness, and reinforcing governance practices.

SWOT Analysis

The insights gained from our research formed the basis for the strengths, weaknesses, opportunities and threats (SWOT) analysis outlined in **Figure 1** below.

Figure 1: SWOT Analysis



Strengths

Experienced and Dedicated IA Staff: The internal audit staff possess the necessary knowledge, skills and dedication to perform their roles with professionalism and due care.

Risk-Based Audit Work Plan: Internal Audit's *Annual Audit Work Plan* is developed through a comprehensive, City-wide risk assessment conducted every five years, supplemented by annual updates. Despite staffing challenges, Internal Audit consistently delivers on its annual audit work plan.

Commitment to Quality in Building an Effective Internal Audit Function: Internal Audit is proactively enhancing its effectiveness, striving for a high level of quality and professionalism. The division efficiently prioritizes high-risk areas, focuses on staff development and embraces modernization to maximize impact.

Collaborative Relationships: Collaborative working relationships with management and staff, the CAO, Audit Committee and foster trust and engagement.

Independence and Objectivity: Internal Audit's reporting structure ensures audit independence and objectivity in all engagements.

Quality Audit Results Reporting: Internal Audit reports are high-quality, written at the right level, and with sufficient detail for the reader. Audit recommendations are useful and provide value add to the City's governance, risk management and control processes².

Access to External Expertise: Internal Audit leverages external specialists for complex audits and to manage peak workloads effectively.

Weaknesses

Historical Staff Turnover: Historical staff turnover and challenges in attracting and retaining qualified staff have impacted stability and institutional knowledge.

Suboptimal Use of Audit Software: Audit software implementation was rudimentary; therefore Internal Audit needs to reconfigure the audit software to comply with IIA Standards and fully utilize the audit software.

² Per the Gap Assessment against the 2024 IIA Global Internal Audit Standards by IIA's Quality Assessor. The assessment was conducted in August 2024 and the results were reported to the Audit Committee at its meeting of October 7, 2024.

Resource Constraints: Limited resources have hindered meeting mandates and resulted in limited capacity for a robust Quality Assessment and Improvement Program (QAIP) and Management Action Plans (MAPs) implementation verification.

Lack of On-going Fraud Awareness Training: Lack of dedicated resources for managing the Ethics Hotline, along with the lack of ongoing fraud awareness training, hinder effective fraud detection and risk management.

Opportunities

Enhance Recruitment Strategies: Develop targeted strategies to attract and retain qualified staff through competitive compensation and career development programs.

Improve Stakeholder Engagement: Strengthen relationships with non-audited leadership through regular meetings and better communication.

Leverage City's ERM as it Matures: Leverage the City's new Enterprise Risk Management (ERM) function for compiling the five-year and Annual Audit Work Plans. While the City's ERM framework is still in its formative stages, Internal Audit will monitor its progress and assess its maturity over time.

Expand Technology Use: Expand the use of data analytics, optimize audit software and its usage and automate the MAPs follow-up process.

Educate Audit Committee and CLT on IIA Audit Standards: Support Audit Committee and CLT in understanding the latest audit standards and how the changes affect the governance roles and responsibilities of an audit committee member and senior management.

Secure Resources: Advocate for resources to monitor the Ethics Hotline and support fraud awareness training.

Upgrade Website: Develop an internal audit library to improve access to information.

Threats

Diverse Stakeholder Expectations: Varying expectations and poor communication with stakeholders can create misunderstandings about the audit's role and value.

Regulatory and Compliance Complexity: Staying current with evolving regulations can be challenging, potentially leading to compliance gaps or overlooked risks.

Cybersecurity and Data Privacy Risks: As municipalities digitize operations, they face significant cybersecurity risks. Internal audit functions may struggle to keep pace with evolving cybersecurity practices.

Reputational Risk from Audit Findings Disclosure: Audit Committee, CLT and audit staff must remain vigilant to uphold audit quality and maintain the integrity of the audit function and strive to balance transparency and accountability with consideration for reputational concerns.

Vision, Mission, Strategic Objectives, and Supporting Initiatives

To drive sustained value and enhance organizational effectiveness, internal audit has developed a forward-looking strategic plan, anchored by the following vision and mission:

Vision and Mission

Vision

To be the trusted, strategic advisor driving best practices and resilience that empowers the City of Brampton to create, protect and sustain value in a complex and ever-changing risk landscape.

Mission

Internal Audit conducts quality and independent audits that provide objective information, advice and assurance to the City Council via Audit Committee. The division promotes accountability and best practices in City operations.

The four strategic objectives below are interconnected.

The four strategic objectives below are interconnected: investing in talent enhances audit quality, supports the adoption of technology, and strengthens our role as trusted advisors.

Strategic objectives and supporting initiatives

1. Strategic Advisor: Maintain Independence while Building Relationships

- **Stakeholder Engagement Framework:** Establish a formal framework for consistent and transparent communication with the Audit Committee, CAO and departments.
- **Educational Content Creation:** Develop videos and training sessions to clarify roles and processes, aligned with 2024 IIA Standards.
- **Improved Reporting:** Deliver clear, visual, data-driven audit findings to effectively communicate risks and trends.
- **Regular Engagement Meetings:** Schedule periodic discussions with Brampton leadership teams to address emerging risks and maintain open communication.
- **Revamp the Public-Facing Internal Audit Website:** Improve transparency and accessibility for stakeholders.

2. Process: Enhance Audit Quality and Impact

- **Quality Assurance and Improvement Program (QAIP):** Implement a robust QAIP with internal and external reviews to ensure continuous improvement.
- **Refined Audit Methodologies:** Update the audit manual to align with the 2024 IIA Audit Standards and incorporate audit approaches reflecting industry best practices and emerging risks.
- **Root Cause Analysis Integration:** Incorporate root cause analysis into engagements for deeper insights and more actionable recommendations.
- **Stakeholder Feedback Mechanism:** Develop a system to gather input from departments post-audit to refine processes and strengthen relationships.
- **Enhanced Risk Assessment Framework:** Strengthen risk assessments to focus audit resources on high-impact areas.
- **Annual Audit Plan Review:** Introduce flexibility in the audit plan to adapt to changing risks and organizational priorities.

3. Technology: Modernize the Internal Audit Function

- **Deploy Audit Management Software:** Implement an integrated system (e.g., Pentana) for streamlined workflows and improved audit tracking.
- **Expand Data Analytics Capabilities:** Use advanced analytics to identify trends, enhance risk assessments and provide data-driven insights.
- **Automated Follow-Up System:** Implement an automated system to track audit recommendations and send reminders for timely action.
- **Optimize Information Management:** Restructure SharePoint and other systems to improve security, streamline workflows and enhance information access.
- **Training on Technology Tools:** Provide targeted training on new software and data analytics to ensure effective use of modern audit tools.

4. Talent: Cultivate Staff Learning and Development

- **Staff Competency Coverage:** Strengthen the Internal Audit team's skill set to address evolving risks by identifying skill gaps, broadening expertise, and ensuring competencies for high-quality, impactful audits across diverse operational areas.
- **Structured Training Program:** Develop an annual training plan covering core and emerging audit skills, including risk assessment, data analytics and cybersecurity.

- **Rotational Assignments:** Offer opportunities for staff to gain experience across various audit areas, building a well-rounded skill set.
- **Leadership Development:** Implement programs for building strategic thinking, project management and stakeholder communication skills.
- **Participation in Industry Events:** Encourage attendance at conferences, seminars and professional networking events for exposure to new ideas and best practices.
- **Knowledge Management System:** Develop a centralized SharePoint repository for audit resources, templates and past reports to drive continuous learning, support skill-building and foster long-term success.

Summary

Together, these objectives form the foundation for a resilient, future-ready Internal Audit function that consistently adds value to the City of Brampton by enhancing transparency, accountability and effective resource stewardship.

Performance Metrics

Performance measurement and continuous improvement are essential to our internal audit’s success. By tracking metrics that are aligned with our strategic objectives and initiatives, we ensure our efforts are focused on supporting the organization and achieving the objectives of the strategy.

Current and New Performance Metrics for Internal Audit

The following provides an overview of the existing and proposed additional key performance metrics organized by strategic objective.

Strategic Advisor: Maintaining Independence while Building Relationships with Departments

Existing Metrics

Despite the goal of completing all audits, external factors like vacancies and special projects may affect the overall completion rate.

1. Number of Audits Completed vs. Planned

This metric tracks the number of audits completed in relation to the number planned. It accounts for ad hoc requests and special projects that may arise during the year. Staffing levels, responding to Council priorities, and emerging risks can all affect the ability to complete the planned audits.

Target: N/A

2. Completion Rate of the Approved Audit Work Plan

This measure tracks the completion rate of the approved audit work plan. Staffing levels, responding to Council priorities, and emerging risks can all affect the ability to complete the planned audits.

Target: 100% of planned audits.

Proposed Additional Metrics

Stakeholder satisfaction survey includes feedback on the clarity of audit reports and the actionability of recommendations.

1. Stakeholder Satisfaction with Report Clarity and Actionability
(measured via feedback surveys):

This metric reflects the satisfaction of auditees based on post-audit surveys. The survey contains a specific question tracking the percentage of clients who agree or strongly agree that the audit report is clear and recommendations are actionable.

Target: 80% of stakeholders rate the reports as clear and actionable.

Process: Enhance Audit Quality and Impact

Existing Metrics

Audit metrics focus on recommendations, client acceptance, and satisfaction to drive continuous improvement and measurable impact.

1. **Percentage of Recommendations Accepted by Clients**

This metric measures the percentage of audit recommendations that are accepted by audit clients during their review of the final report. This demonstrates management's acknowledgment of issues or opportunities for improvement in their business areas.

Target: 90%

Proposed Additional Metrics

1. **Level of Conformance with IIA Standards**

This metric assesses Internal Audit's level of conformance with the IIA standards, based on the results of periodic internal quality self-assessments. The standards now require us to complete this measure.

Target: Achieve general conformance

2. **Confirming the Implementation Status of Management Action Plans (MAPs)**

This measure tracks the percentage of Management Action Plans (MAPs) for high-risk and medium-risk findings that we have monitored and verified the implementation status. It evaluates the overall implementation

Target: 50% medium-risk; 100% for high-risk findings.

Technology: Modernize the Internal Audit Function

At this time, no formal metrics have been defined for assessing the role of technology in the internal audit process. Moving forward, we plan to establish KPIs to better track the integration and impact of technology within our audits.

Proposed Additional Metrics

Technology metrics will track the integration and impact of audit software and data analytics, with goals to increase audit software utilization and incorporate more data-driven insights over time.

1. **Utilization Rate of Audit Software**

This measure tracks the extent to which audit software modules are used per audit. As the team becomes fully trained and the use of audit software grows, the utilization rate is expected to increase.

Target: 80%

2. **Use of Data Analytics in Audits**

This measure tracks the percentage of audits that incorporate data analytics by using specialized audit software (e.g. ACL). It is expected that the percentage of audits using data analytics will increase year-

over-year as more audits adopt data analytics. It's important to note that the availability of data in an auditee area may impact this metric, so no specific target is set for this measure, but we are striving for annual increasing trends.

Target: Showing increasing trend of analytics that incorporate the current year and previous 2 years.

Talent: Cultivate Staff Learning and Development

Talent metrics emphasize staff development and retention, targeting 100% CPE compliance and a continuous increase in staff tenure to build a skilled, experienced, and committed audit team.

Existing Metrics

1. Rate of Audit Staff Meeting CPE Requirements

This measure tracks the percentage of audit staff who meet the Continuing Professional Education (CPE) requirements by year-end. Internal Audit staff must complete 40 hours of professional development annually, in accordance with IIA Standard 3.2.

Target: 100%

2. Average Tenure of Audit Staff:

This metric measures the average number of years that audit staff have worked for the City of Brampton's Internal Audit department. Staff tenure is important as experienced employees bring institutional knowledge and established relationships that contribute to higher-quality audits. Staff turnover can impact the overall audit output, so there is no set target for this measure.

Target: N/A Showing increasing trend of staff tenure that incorporate the current year and previous 2-years.

The proposed additional metric tracks the competence coverage rate across each of the four knowledge areas in the IIA's competency framework: professionalism, performance, environment, and leadership and communication.

Proposed Additional Metric

1. Competency Coverage





This measure tracks the coverage rate of staff competencies across each of the knowledge areas in the IIA's competency framework³, including Professionalism, Performance, Environment, and Leadership and Communication. In very specialized areas such as a cybersecurity audit, Internal Audit can access external expertise. In this case, the external expertise will be counted towards the competency coverage.

Target: 100% across all competencies.

³ [Institute of Internal Auditors Internal Audit Competency Framework](#): The framework defines four knowledge areas focused on various Standards, situationally specific functions, and key proficiencies, with three distinct competency levels that progress from general awareness to applied knowledge, and finally, expert practitioner.

Figure 2 outlines the current and proposed performance metrics, aligned with our strategic initiatives, to track progress and ensure continuous improvement in achieving our objectives.

Figure 2: Objectives and Measures Overview

	Supporting Initiatives at-a-Glance	Current Measures	Proposed Measures
Strategic Advisor 	<ul style="list-style-type: none"> Stakeholder Engagement Framework Educational content creation on IIA Standards Improved reporting Regular engagement meetings Revamp the public-facing Internal Audit website 	<ul style="list-style-type: none"> # of audits completed vs. planned Completion rate of the approved Audit Work Plan 	<ul style="list-style-type: none"> Stakeholder satisfaction with report clarity and actionability
Process 	<ul style="list-style-type: none"> Quality Assurance and Improvement Program (QAIP) Refined audit methodologies Root cause analysis integration Stakeholder feedback mechanism Enhanced Risk Assessment Framework Annual Audit Plan review 	<ul style="list-style-type: none"> % of recommendations accepted by clients 	<ul style="list-style-type: none"> Level of Compliance with IIA Standards Confirming the implementation status of MAPs
Technology 	<ul style="list-style-type: none"> Deploy audit management software Expand data analytics capabilities Automated follow-up system Optimize information management Training on technology tools 	<ul style="list-style-type: none"> Currently, no formal metrics have been defined for assessing the role of technology in the internal audit process 	<ul style="list-style-type: none"> Utilization rate of audit software Use of data analytics in audits
Talent 	<ul style="list-style-type: none"> Staff competency coverage Structured training program Rotational assignments Leadership development Participation in industry events Knowledge management system 	<ul style="list-style-type: none"> Rate of audit staff meeting CPE requirements Average tenure of audit staff 	<ul style="list-style-type: none"> Competency coverage

Business Continuity Plan

In the event of an emergency or business disruption, the following section outlines Internal Audit's business continuity plan to ensure a continuation of operations and response tactics to potential emergencies.

Purpose and Objectives

The purpose of this section is to detail Internal Audit's response strategies to deal with emergency situations and continue operations while either remotely or on-site at our location at City Hall West Tower, 41 George Street South in Brampton.

The business continuity objectives are:

- To ensure the continuity and reliability of Internal Audit services and functions
- To outline the operational response and recovery from an emergency or service disruption
- To identify stakeholders and clients that may be notified in the event of an emergency or disruption
- To serve as a guide for the Internal Audit team

Service Level Overview

The following section provides an overview of Internal Audit's Critical Functions that would be maintained, reduced and suspended in the event of an emergency or service disruption.

Critical Functions to maintain

- IIA Standards compliance
- Automation of Management Action Plans follow-up process
- Audit timekeeping
- Risk Assessments
- Staff recruitment
- Ethics Hotline intake
- Communication with Audit Committee Chairs

Critical Functions that will be reduced

- Audits by Internal Audit staff
- External audit support
- Audits contracted out to Third Parties
- Ethics Hotline investigations

Critical Functions that will be suspended

- Quarterly Audit Committee meetings

**Emergency/Service
Disruption Scenarios**

The four scenarios below provide an overview of Internal Audit's strategies and responses to different emergencies or service disruptions that may arise. Given the nature of the work, the biggest concern is the loss of people, and then loss of technology or cybersecurity risks.

Loss of Facility

Scenario 1: Loss of Facility

- In the event of loss of facility, Internal Audit's work can be performed remotely. Staff would be able to complete their work from home offices and conduct meetings virtually. Staff would also use their City laptops/materials from their home offices and resume normal operations once the facility is restored. Depending on the situation, there may also be other space located in West Tower that audit staff could potentially work from as well.
- There may be instances where auditors will be required to complete site visits with auditees, which can still be performed, assuming those sites are not affected in an emergency or service disruption situation.
- Key stakeholders that would need to be notified include City management staff and auditees. Other City stakeholders that Internal Audit regularly works with may also need to be updated including Clerks and possibly HR and Payroll, etc.

Loss of Resources

Scenario 2: Loss of Resources

- The main resources needed for Internal Audit to complete their work includes:
 - Laptops
 - Phones
 - Accessories (cables, chargers, etc.)
- If additional resources are required, staff can still submit requests through IT self-service for their hardware/software needs.
- Additional resources and supplies could also be ordered to the office and picked up if needed.

Loss of Technology

Scenario 3: Loss of Technology

- In the event of a loss of technology or cyber-security threats to the City's network, staff would work remotely over secure drives/files. Internal Audit's primary applications include SharePoint, Pentana and ACL (data analytics software). In terms of order of importance, if SharePoint were to stop working, much of Internal Audit's work would

stop. If there are issues with Pentana or ACL, work can still be performed.

- If files or links have been compromised, staff would work with IT and the City to recover them as soon as possible and set up temporary or new secure structures in the interim. Additional questions to assess the situation include:
 - Have we lost power/connection to our applications?
 - Have we lost access/permissions to applications?
 - Do we know if there is an internal/external factor affecting loss of access/connection?
 - Do staff require any other resources to complete their work?
- Upon returning to the office and resuming normal operations, staff will need to decide if they continue using temporary drives/secure sites or if the original can be retrieved.
- Once a situational assessment has been completed, Internal Audit will prioritize key projects and develop workaround strategies where needed. Leadership will communicate with staff using their personal phones to ensure notifications are effectively cascaded down.

Loss of People

Scenario 4: Loss of People

- In the event of a loss of staff and key personnel, the two Managers, Internal Audit have been identified as back-up to the Director, Internal Audit.
- In a labour disruption situation, the Director will identify staff and potential areas of City business that they could be redeployed. This is to ensure that Internal Audit remains independent and has no direct operational authority over any of the activities or operations audited.
- As new staff are onboarded, current staff will help with training and explaining existing processes and procedures. Development of an Internal Audit manual that will document team procedures is underway.

In the event of staff departures, efforts will be made to address staff shortages through the City's hiring process and use of external audit expertise. **Table 1** outlines various scenarios that may impact personnel loss.

Table 1: Loss of People Scenarios

Scenario	Guiding Questions	Key Contacts
Recruit new staff	How easy is it to obtain new staff with the required experience, and how quickly? What are the implications if existing staff can return to work at some point, and how can these be dealt with? How urgently are new staff needed?	HR – Client Services IA Management
Contract out audits to external consultants	What are the requirements of the audit? Cost? Timing?	Purchasing IA Management

Recovery Procedures

To resume regular operations, staff will be required to return to the office based on their scheduled in-office days. Depending on the situation, any network/security issues will need to be restored with additional security measures in place. If the team developed interim SharePoint, 80% of Internal Audit’s work can be performed remotely but around 20% is required for site visits and in-person engagements.

Training and Awareness

Staff would participate in tabletop exercises and training drills on the Continuity Plan ahead of time, so they know what steps to take in the event of an emergency or disruption. This continuity plan will also be included in the Audit Manual and new staff will be trained on its contents during their onboarding.

Appendix 1: Strategic Objectives with Supporting Initiatives and Metrics

Strategic Objective	Supporting Initiatives	Key Performance Indicators
<p><i>Strategic Advisor:</i> <i>Maintain Independence while Building Relationships</i></p>	<ul style="list-style-type: none"> • Stakeholder Engagement Framework: Establish a formal framework for consistent and transparent communication with the Audit Committee, CAO and departments. (2024/2025) • Educational Content Creation on IIA Standards: Develop videos and training sessions to clarify roles and processes, aligned with 2024 IIA Standards. (2024) • Improved Reporting: Deliver clear, visual, data-driven audit findings to effectively communicate risks and trends. (2024) • Regular Engagement Meetings: Schedule periodic discussions with Brampton leadership teams to address emerging risks and maintain open communication. (2025) • Revamp the Public-Facing Internal Audit Website: Improve transparency and accessibility for stakeholders. (2024/2025) 	<p>Existing Metrics</p> <ul style="list-style-type: none"> • Number of Audits Completed vs. Planned (Target: N/A) • Completion Rate of the Approved Audit Work Plan (Target: 100% of planned audits.) <p>Proposed Additional Metrics</p> <ul style="list-style-type: none"> • Stakeholder Satisfaction with Report Clarity and Actionability (Target: 80% of stakeholders rate the reports as clear and actionable.)
<p><i>Process: Enhance Audit Quality and Impact</i></p>	<ul style="list-style-type: none"> • Quality Assurance and Improvement Program (QAIP): Implement a robust QAIP with internal and external reviews to ensure continuous improvement. (2024/2025) • Refined Audit Methodologies: Update the audit manual to align with the 2024 IIA Audit Standards and incorporate audit approaches reflecting industry best practices and emerging risks. (2024/2025) • Root Cause Analysis Integration: Incorporate root cause analysis into engagements for deeper insights and more actionable recommendations. (2024/2025) • Stakeholder Feedback Mechanism: Develop a system to gather input from departments post-audit to refine processes 	<p>Existing Metrics</p> <ul style="list-style-type: none"> • Percentage of Recommendations Accepted by Clients (Target: 90%) <p>Proposed Additional Metrics</p> <ul style="list-style-type: none"> • Level of Compliance with IIA Standards (Target: 80%) • Confirming the Implementation Status of Management Action Plans (MAPs) (Target: 50% medium-risk; 100% for high-risk findings.)

	<p>and strengthen relationships. (Started 2023 - Ongoing)</p> <ul style="list-style-type: none"> • Enhanced Risk Assessment Framework: Strengthen risk assessments to focus audit resources on high-impact areas. (2025) • Annual Audit Plan Review: Introduce flexibility in the audit plan to adapt to changing risks and organizational priorities. (Started in 2023 and Ongoing) 	
<i>Technology: Modernize the Internal Audit Function</i>	<ul style="list-style-type: none"> • Deploy Audit Management Software: Implement an integrated system (e.g. Pentana) for streamlined workflows and improved audit tracking. (2024/2025) • Expand Data Analytics Capabilities: Use advanced analytics to identify trends, enhance risk assessments, and provide data-driven insights. (2024/2025) • Automated Follow-Up System: Implement an automated system to track audit recommendations and send reminders for timely action. (2024/2025) • Optimize Information Management: Restructure SharePoint and other systems to improve security, streamline workflows, and enhance information access. (2024/2025) • Training on Technology Tools: Provide targeted training on new software and data analytics to ensure effective use of modern audit tools. (2024/2025) 	<p>Existing Metrics</p> <p>N/A</p> <p>Proposed Additional Metrics</p> <ul style="list-style-type: none"> • Utilization Rate of Audit Software (Target: 80%) • Use of Data Analytics in Audits (Target: Showing increasing trend of analytics that incorporate the current year and previous 2-years.)
<i>Talent: Cultivate Staff Learning and Development</i>	<ul style="list-style-type: none"> • Staff Competency Coverage: Strengthen the Internal Audit team’s skill set to address evolving risks by identifying skill gaps, broadening expertise, and ensuring competencies for high-quality, impactful audits across diverse operational areas. (2024/2025) • Structured Training Program: Develop an annual training plan covering core and emerging audit skills, including risk assessment, data analytics, and cybersecurity. (Started in 2023 - Ongoing) • Rotational Assignments: Offer opportunities for staff to gain experience 	<p>Existing Metrics</p> <ul style="list-style-type: none"> • Rate of Audit Staff Meeting CPE Requirements (Target: 100%) • Average Tenure of Audit Staff (Target: N/A Showing increasing trend of staff tenure that incorporate the current year and previous 2-years.) <p>Proposed Additional Metrics</p> <ul style="list-style-type: none"> • Competency Coverage (Target: 100% across all competencies.)

	<p>across various audit areas, building a well-rounded skill set. (Started in 2023 - Ongoing)</p> <ul style="list-style-type: none"> • Leadership Development: Implement programs for building strategic thinking, project management, and stakeholder communication skills. (Starting in 2024 - Ongoing) • Participation in Industry Events: Encourage attendance at conferences, seminars, and professional networking events for exposure to new ideas and best practices. (Started in 2022 – Ongoing) • Knowledge Management System: Develop a centralized SharePoint repository for audit resources, templates and past reports to drive continuous learning, support skill-building and foster long-term success. (2024/2025) 	
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