Office of the CAO
Internal Audit Division
The Corporation of the City of Brampton

Appendix 1

Management Action Plans Summary Table as of December 31, 2024

Revised Management Action Plan (MAP) Reporting

In late 2024, as part of the automation of the Management Action Plan follow-up initiative, Internal Audit integrated recommendations into the Pentana Audit Software. To further enhance efficiency in the follow-up process and reporting, divisional and departmental MAP coordinators have been identified, and training has commenced to enable them to update action plans directly within the system. This initiative streamlines the tracking of MAP progress, improves data accuracy, and facilitates more timely reporting.

In 2025, we will further refine the automated follow-up process, including the quarterly reporting framework to the Audit Committee.

To support these enhancements, reporting metrics have been recalibrated, and this report will serve as the baseline for future reporting.

Change in Terminology

Management action plans are now categorized as either **Fully Implemented** or **Not Fully Implemented**.

- **Not Fully Implemented** includes MAPs that are in progress and those not yet due (those with a future due date).

Audits Included in the Report

This report tracks audits with outstanding management action plans, totaling 23 audit reports as of January 31, 2025. Once all action plans for an audit are fully implemented, the audit appears in the table one final time—marked as "**Complete**" in the Audit Name column—before being removed from future reports.

The report reflects management's reported completion status; however, Internal Audit has not independently verified these updates. To validate the implementation of management action plans, Internal Audit has scheduled two follow-up projects.

MAP Overview: Summary Table as of December 31, 2024

Audit Name	Total MAPs	Fully Implemented	Not Fully Implemented	Newly Implemented[1]
2020-02 - Brampton Transit	16	14	2	
2020-10 - Cybersecurity Assessment (In Camera)	11	9	2	
2021-01 - Corporate Governance	15	6	9	2
2021-02 - Executive Expenses Review	4	3	1	
2021-03 - Vendor Performance Audit	4	2	2	
2021-05 - Emergency Spending Review (Completed)	7	7		2
2022-01 - Procurement and Sole Source Purchasing	7	5	2	1
2022-05 - Realty Services	16	13	3	
2022-11 - IT Infrastructure & Cloud Management (In Camera)	37	33	4	1
2022-12 - User Fees Audit	30	13	17	8
2022-13 - Workplace Health & Safety Audit	12	10	2	
2023-01 - Development Charges	6		6	
2023-02 - Business and Property Taxes	8	4	4	4
2023-03 - Fleet Maintenance (Completed)	12	12		12
2023-04 - Limited Tendering Limited Scope Review	2	1	1	1
2023-05 - Asset Management (Small Equipment & Operating Tools)	46	14	32	14
2023-06 - Cyber Security (In Camera)	40	36	4	36
2023-07 - Data Security and Privacy (In Camera)	12	1	11	1
2023-08 - Bovaird Barn Audit	4	1	3	1
2024-01 - By-Law Enforcement	19	11	8	11
2024-02 - Purchasing Card Management (In Camera)	9		9	
2024-03 - IT Asset Management	4	2	2	2
2024-07 - Red Team Engagement (In Camera)	5	1	4	1
TOTALS	**326**	**198**	**128**	**97**

[1] These are MAPs that were reported as Not Fully Implemented at the October 7, 2024 Audit Committee but have now been reported by management as Fully Implemented. The 97 Newly Implemented count is included in the total count of 198 Fully Implemented.