

Appendix 1: 2024 Audit Work Plan Status Update

| 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. | Complete June 10, 2024 Audit Committee |
| 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. | Complete October 7, 2024 Audit Committee |
| 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. | Complete February 11, 2025 Audit Committee |
| 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. | Complete December 3, 2024 Audit Committee |
| 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. | Complete December 3, 2024 Audit Committee |
| Cyber Security Audit - Red Team Testing | The expansion of cybersecurity testing started in 2023 into "Red-Team" testing, which involves real-time network hacking to test the City's detection and response capabilities. | Complete December 3, 2024 Audit Committee |

| Engagements | Scope of work | Plan Status |
|--|---|--|
| IT Asset Management Infrastructure - Hardware and Software | The audit will assess the sufficiency of the IT asset management framework, processes, and tools to identify, document, track, and monitor software and hardware asset lifecycles and ensure financial management information is updated. Additionally, the audit will assess whether the asset base is reviewed periodically to identify ways to optimize costs, maintain alignment with business needs and ensure license compliance. | Complete October 7, 2024 Audit Committee |