Appendix 2: Internal Audit Work-Plan 2025

The following activities can be found in this appendix:

- The planned 2025 audit engagements; and,
- Other audit projects on the horizon that can be used as replacement projects for the 2025 audit engagements or projects to be taken on if resources are available

Planned 2025 Audit Engagements

Engagements	Scope of work
Management Action Plans Follow-up Project - Operational Audits	This project will be a comprehensive review of management action plans from previous operational audits that have not yet been implemented. The project will assess if corrective actions to address the audit findings have been effectively implemented.
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 Asset Management	This audit will review controls in place around vehicle acquisitions, disposals, utilization, and replacements. The review will assess compliance to relevant By-laws, policies and procedures.
Transit - Revenue	This audit will review the process for charging, collecting and processing transit revenue on presto cards including fraudulent transactions and fare evasion.
Driver Certification Program - Fleet & Fire	This audit is required by the Ministry of Transportation of Ontario (MTO) every 3 years. The review will assess if Fleet and Fire are certifying drivers properly and if its practices align with MTO requirements.
Driver Certification Program – Transit	This audit is required by the Ministry of Transportation of Ontario (MTO) every 3 years. The review will assess if Transit is certifying drivers properly and if its practices align with MTO requirements.

Engagements	Scope of work
Management Action Plans Follow-up Project - Cybersecurity / IT Audits	This project will be a comprehensive review of management action plans from previous IT and Cybersecurity audits that have not yet been implemented. The purpose is to assess if corrective actions to address the audit findings have been effectively implemented.
Library Cyber Security	This audit will provide an independent review of Brampton Public Library's Information Technology (IT) systems to assess if assets are adequately protected from external and internal cyber threats. The engagement will focus on testing cyber security controls to ensure their functionality and effectiveness.

Audits on the Horizon

These are potential replacement projects in 2025 or projects to be taken on if additional resources are available.

Engagements	Scope of work
Forestry & Horticulture	This audit will review the process for managing green spaces and horticulture operations to assess compliance with policies, sustainability goals, and regulatory requirements. It will also aim to identify opportunities for operational improvements and environmental stewardship.
Realty Services	This audit is a follow up to the 2022 gap assessment and will assess the effectiveness and efficiency of the action plans implemented by Management. The review will assess the adequacy of processes around the acquisition, disposal, and leasing of City-owned properties.
By-law Enforcement - Municipal (Non-Parking) and Licensing	This audit will review the processes and practices related to by-law enforcement of Municipal Standards and Licensing. The review will assess related enforcement activities as it relates to policies, public safety and community well-being.
Capital Projects	This audit will review the processes and controls around the awarding, contract compliance, quality control and progress payments of selected capital projects. The review will assess project accountability and oversight.

Engagements	Scope of work
Fleet Maintenance - Transit	This audit will review processes in place around fleet maintenance for Transit vehicles, including preventative maintenance, inspections and repairs. It also aims to determine the efficiency and effectiveness of current vehicle maintenance practices.
Mobile Phone Service (IT)	This audit will review the contracts, costs, usage, and management of mobile phone services provided to municipal employees. The review will assess cost effectiveness and alignment with policies and procedures.