

Date: 2020-11-16

Subject: **Status of Management Action Plans (MAPs) – September 30, 2020**

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Report Number: CAO's Office-2020-414

Recommendations:

1. That the report titled: **Status of Management Actions Plans-September 30, 2020**, to the Audit Committee Meeting of November 24, 2020, be received.

Overview:

- As part of the internal audit follow-up process, departments are required to provide Internal Audit with an update on current status and progress of all outstanding MAPs;
- The objective of this report is for Internal Audit to inform Audit Committee members on the progress of the implementation of MAPs, as reported by management;
- The comments reflect the status of the implementation of MAPs due to be completed by or prior to September 30, 2020;
- As of September 30, 2020, 21 MAPs were implemented by management and 4 MAPs have been deferred;
- Internal Audit may validate results at a subsequent date as part of the follow-up audit process; and
- Details concerning the individual MAPs are available upon request.

Background:

In accordance with the requirements of Standard 2500.A1 of the International Standards for the Professional Practice of Internal Auditing, Internal Audit has established a follow-up process to monitor and ensure that management action plans for audit recommendations have been successfully implemented. This process has been in place since 2006.

For the follow-up process, departments are required to provide an update to Internal Audit on the progress of implementing agreed-upon MAPs. Internal Audit reviews the comments submitted by the department, and where necessary, the Director of Internal Audit will meet with management to discuss the respective progress and comments. Upon complete implementation of the MAPs by management, Internal Audit will assess whether a follow-up audit is necessary to validate the operating effectiveness of the implemented processes and procedures. Such follow-up audits are included in Internal Audit's annual work plan and is approved by the Audit Committee.

The implementation status updates from management are reported to the Audit Committee. This report summarizes the status of all MAPs due to be implemented by management on or prior to September 30, 2020.

Current Situation:

As of September 30, 2020, 21 MAPs were implemented by management on or prior to this date. 4 MAPs were deferred. Some of the MAPs are deferred due to COVID-19 and management changes. The remaining MAPs identified as "not yet due" have anticipated completion dates between Q4 2020- Q4 2021. The following table details the open and deferred MAPs.

Open MAPs at Q2 2020	New MAPs in Q3 2020	MAPs Completed in Q3 2020	Open MAPs end of Q3 2020	MAPs Deferred in Q3 2020	MAPs Due by Q4 2020-Q4 2021
45	30	21	54	4	54

Please refer to **Appendix 1** for the details of the MAPs as of September 30, 2020.

Please refer to **Appendix 2** for a detailed list of the status of the MAPs as of September 30, 2020.

Corporate Implications:

Financial Implications:

None

Other Implications:

None

Term of Council Priorities:

This report achieves the Term of Council Priority of 'Brampton is a well-run city' through the establishment of an internal audit follow up procedure for the implementation of MAPs, which promotes corporate accountability, values, and governance best practices.

Conclusion:

Internal Audit is committed to continuously collaborating with management in identifying, reviewing, improving, and updating policies, procedures, and processes on a regular basis, and enhancing efficiencies and process effectiveness.

Internal Audit encourages management and staff to continue striving to meet the target completion dates of Management Action Plans.

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Attachments:

Appendix 1: Management Action Plans as of September 30, 2020

Appendix 2: Management Action Plan Status Details as of September 30, 2020