



Report
Staff Report
The Corporation of the City of Brampton
6/10/2025

Date: 2025-05-30

Subject: **2025 Internal Audit Work Plan Status Update**

Contact: Claire (Fang) Mu, Director, Internal Audit

Report number: CAO's Office-2025-492

RECOMMENDATIONS:

1. That the report titled: **2025 Internal Audit Work Plan Status Update** to the Audit Committee Meeting of June 10, 2025, be received.

OVERVIEW:

- To provide an update regarding the Internal Audit Work Plan and progress against the plan, as set out in Appendix I.

Background:

The Director of Internal Audit submits a risk-based Internal Audit Work Plan to the Audit Committee for review and approval at least annually. The Work Plan sets out the priorities for Internal Audit and lists all engagements to be performed in the current year.

As set out in the Internal Audit Charter, the Director of Internal Audit is required to report periodically to the Audit Committee regarding the Internal Audit Work Plan and progress against the plan. The Director is also responsible for communicating the impact of resource limitations on the Work Plan, adjustments, and significant changes to the Work Plan.

The current 2025 Internal Audit Work Plan was presented to the Audit Committee at its February 24, 2025 meeting.

Current Situation:

Internal Audit Work Plan Report

The progress to plan update and audit schedule is set out in Appendix I.

Risk Summary:

Risk Area	Comments
Work Plan	The work plan is currently on track. No adjustments have been identified at this time. The work plan may be impacted by the following risk factors (Risk Assessment Request For Proposal and Library Cyber Security Audit).
Risk Assessment Request for Proposal	As of May 27, 2025, the City is prepared to award the contract to perform the Internal Audit Risk Assessment. Additional time was required to thoroughly assess the bids and finalize the award, resulting in a delay to the original timeline. Barring any unforeseen developments, work is now expected to commence by late June or early July.
Library Cyber Security Audit	The Library Cyber Security Audit is currently behind schedule due to delays in securing funding, which was only confirmed in early May. Audit staff are now gathering information on the Library's IT environment and will work with Purchasing to engage an external vendor. Depending on how quickly a consultant can be secured, the audit is expected to begin as early as July or as late as September. The final report is anticipated to be issued in either December 2025 or February 2026.
External Quality Assessment	<p>In accordance with Brampton's Audit Charter, the City's Internal Audit function will undergo an External Quality Assessment (EQA) in alignment with the updated 2024 IIA Global Internal Audit Standards. The Audit Committee has approved a Self-Assessment with Independent Validation (SAIV) format for the review.</p> <p>The SAIV process will begin in June 2025, with Internal Audit completing the required documentation for review by an independent quality assessor from the Institute of Internal Auditors (IIA). The EQA will evaluate Internal Audit's governance and operational practices and include interviews with selected City stakeholders conducted by the IIA assessor.</p> <p>The assessment is expected to be completed by August 2025, with results to be presented directly to the Audit Committee at its Q3 meeting on October 7, 2025, in accordance with the updated standards.</p>

Strategic Focus Area:

Government and Leadership: Focusing on service excellence with equity, innovation, efficiency, effectiveness, accountability and transparency.

Conclusion:

Internal Audit will continue to monitor and report on the status of the Internal Audit Work Plan at Audit Committee meetings, with the intention of ensuring that risks to the Internal Audit Work Plan are identified, managed, and reported.

Authored by:

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Attachments:

- Appendix 1 – 2025 Audit Work Plan Status Update