

Date: 2025-05-30

Subject: **Management Action Plans Follow-up Engagement Report (Operational Audits)**

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

Report Number: CAO's Office-2025-493

Recommendations:

That the report titled: **Management Action Plans Follow-up Engagement Report (Operational Audits)**, to the Audit Committee Meeting of June 10, 2025, be received.

Overview:

- As part of the City of Brampton's ongoing commitment to continuous improvement, the Internal Audit team conducted a validation engagement to assess the implementation status of Management Action Plans (MAPs) previously reported as completed by management.
- The objective of the validation was to confirm whether MAPs related to high-risk (P1) and medium-risk (P2) findings, reported as fully implemented between January 1, 2024, and January 31, 2025, have been effectively executed and adequately address audit recommendations.
- These MAPs were drawn from nine operational audits completed between January 1, 2022, and December 31, 2024, across six City departments.
- **Appendix 1** summarizes the overall results of the MAP validation engagement.
- **Appendix 2** presents the validation results for MAPs assessed as Not Fully Implemented, including supporting details and management responses.
- **Appendix 3** provides a list of MAPs that were assessed as Fully Implemented.

Background:

In accordance with the City of Brampton’s Internal Audit Charter and the Global Internal Audit Standards established by the Institute of Internal Auditors (IIA), Internal Audit is required to monitor and evaluate the effectiveness of management’s corrective actions in addressing audit findings. In alignment with the charter and standards, the Internal Audit team conducted a validation exercise to assess the implementation status of Management Action Plans (MAPs) that were previously reported by management as completed.

Summary of Results:

Internal Audit reviewed a total of 59 MAPs across six City departments. Of these:

- 51 MAPs (86%) were validated as fully implemented.
- 8 MAPs (14%) were identified as not fully implemented due to insufficient supporting evidence or not fully addressing the original audit recommendations.

Validation Results	QTY
Total Validated Management Action Plans	59
Confirmed as Fully Implemented	51
Not Fully Implemented	8

Corporate Implications:

Financial Implications:

N/A

Other Implications:

N/A

Strategic Focus Area:

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

Conclusion:

While progress has been made in addressing the issues identified through previous audits, the need to reopen eight of the MAPs emphasizes the importance of ensuring that corrective actions are not only carried out but are also effective in addressing the original audit recommendations.

Delays in fully implementing MAPs may leave the organization exposed to ongoing risks and unresolved issues identified in the audits.

To support the City's commitment to accountability and sound governance, Internal Audit recommends that management prioritize the completion of outstanding action plans.

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Attachments:

- Appendix 1 - Management Action Plans Follow-up Engagement Report (Operational Audits)
- Appendix 2 - Not Fully Implemented Management Actions Plans
- Appendix 3 - Fully Implemented Management Action Plans