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

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BRAMPTON

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Executive Summary

Background

The Institute of Internal Auditors (IIA) Global Internal Audit Standards require internal audit functions to monitor and evaluate the effectiveness of management's corrective actions in response to audit findings and recommendations. In alignment with these standards, the Internal Audit team conducted a validation exercise to evaluate the implementation status of Management Action Plans (MAPs) previously reported by management as completed.

This engagement focused on Management Action Plans (MAPs) related to high-risk (P1) and medium-risk (P2) findings that were reported as fully implemented between January 1, 2024, and January 31, 2025. These MAPs span nine operational audits completed between January 1, 2022, and December 31, 2024 covering multiple departments and functional areas.

While this review was limited to operational audits, a separate validation exercise for IT-related MAPs is planned for Q4 2025.

A total of 59 Management Action Plans (MAPs) were reviewed across six departments and nine audit engagements. Of these, 51 MAPs were validated as fully implemented, while eight were found to require further action and will be reopened for continued tracking. While most audit recommendations correspond to a single MAP, there are instances where a single recommendation resulted in multiple MAPs.

These results demonstrate the City's ongoing commitment to strengthening internal controls and managing risk effectively. They also underscore the value of audit follow-up activities in supporting continuous improvement across departments.

Engagement Objectives

The engagement aimed to review audit recommendations and the related MAPs from completed operational audits to confirm whether the MAPs reported as fully implemented have been effectively executed and adequately address audit recommendations.

What We Found

Of the 59 MAPs selected for review, we assessed 51 as fully implemented while eight were found to be not fully implemented. Among those not fully implemented, four are classified as high priority. We recommend that management expedite the implementation of these high-priority items to mitigate associated risks and strengthen internal controls.

Conclusion

While progress has been made in addressing the issues identified through previous audits, the need to reopen some 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 City 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.

Internal Audit will continue to verify recommendations reported by management as fully implemented and will report on our results in future follow-up reports.

Thank You to Management and Staff

We appreciate the cooperation and assistance of the management and staff of the City's divisions during the audit.

Distribution List

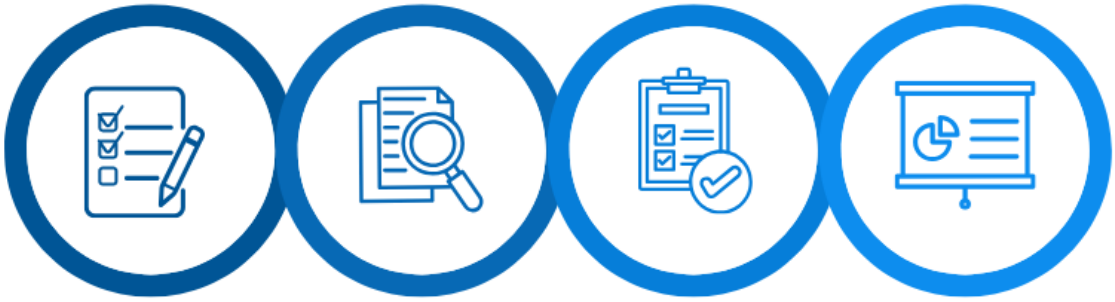
Department Heads	Marlon Kallideen – Chief Administrative Officer Commissioner Alex Milojevic - Corporate Support Services Acting Commissioner Jason Tamming - Corporate Support Services Commissioner Bill Boyes - Community Services Commissioner Peter Pilateris - Public Works and Engineering Commissioner Steve Ganesh - Planning, Building and Growth Mgt. Commissioner Laura Johnston - Legislative Services
Division Heads	Cynthia Ogbarmey-Tetteh - Director, Human Resources Nash Damer - Treasurer Anand Patel - Director, Recreation Edward Fagan - Director, Parks Maintenance and Forestry Melissa Qi - Director, Strategic Services & Initiatives Rajat Gulati - Sr. Manager, Realty Services Nick Ruller - Fire Chief Rajkaran Chhina - Director, Facilities Operations and Maintenance Robert Higgs - Director, Enforcement and By Law Services Sean Morgan - Director, Purchasing Shane Loftus - Director, Road Maintenance, Operations and Fleet
MAP Action Owners	Lana Huynh – Advisor, Special Projects, Realty Services Andrew VonHolt – Deputy Fire Chief Madeline Raiz – Division Chief, Admin Services Carolyn Crozier – Strategic Leader, Project Management Samantha Yee – Manager, Special Projects & Admin, Recreation Maja Kuzmanov – Snr Mgr., Accounting Services and Deputy Treasurer Yvonne Kwiecien – Mgr., Taxation & Assessment Angelo Mancuso – Manager, Fleet Claudia Santeramo – Manager, Procurement Performance Lisa Dunlop – Manager, Health/Safety & Wellness Reeta Chaudhary – Operations Manager, Service Brampton Shane Keyes – Manager, Enforcement, Property Standards Shawna McNally – Manager, Service Experience & Quality

MAP Coordinators	Kimberly Strok – Advisor, Special Projects, Corporate Support Services Raymond Thomson – Mgr., Executive Operations and Special Projects Roma Bereza - Senior Manager, Service Brampton Christina Baker – Advisor, Special Projects, Community Services Kelly Zore – Mgr., Community Services Exec Ops. and Special Projects Neoma Surju – Admin Assistant, Finance Bhamini Chiekrie – Advisor, Special Projects, Public Works and Eng. Kareen Waugh-Derby – Advisor, Enforcement & By Law Services

Overview of the Follow-up Process

Internal Audit's follow-up process as summarized in Figure 1 requires management to review the outstanding recommendations and provide information on their implementation status. In cases where management continues to work on implementing a recommendation and has not yet reported it as fully implemented, validation work is not performed.

Figure 1: Key Steps in the MAP Follow-up Process



Step One

Internal Audit provides management with a list of MAPs that have been reported as fully implemented.

Step Two

Management provides evidence to support the implementation of MAPs.

Step Three

Internal Audit evaluates the information and documentation provided to validate whether MAPs have been adequately addressed.

Step Four

Internal Audit reports the results of the MAP follow-up exercise to City Council through the Audit Committee.

For MAPs reported by management as fully implemented, management is required to provide sufficient and appropriate supporting documentation. Internal Audit reviews the supporting documentation to validate the implementation of the MAPs.

This exercise is not an audit engagement; however, validation procedures are conducted to verify management's reported implementation status.

MAP Status Summary Tables

The table below presents a summary of the validation results.

Table 1: Overall MAP Validation Statistics

Validation Status	Number of MAPs	%
Fully Implemented	51	86%
Not Fully Implemented	8	14%
Total	59	100

Figure 2: Overall MAP Visualized

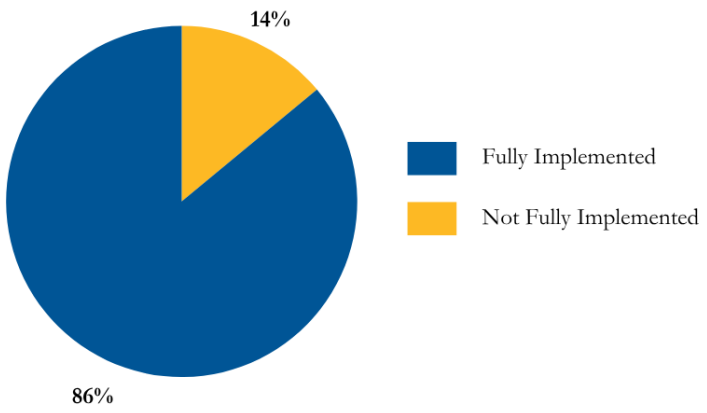


Table 2: MAP Validation Statistics by Audit

The table below summarizes the validation status of MAPs by audit. It presents the total number of MAPs developed by management in response to audit recommendations, the number reviewed during this validation based on management's implementation assertions, and the results. This table indicates how many were validated as fully implemented and how many remain outstanding, providing a snapshot of implementation progress by audit.

Audit Title	Departments	#MAPs in the Audit	#MAPs Reported as Fully Implemented by Management	#MAPs Validated as Fully Implemented	#MAPs Not Fully Implemented	%MAPs Validated as Fully Implemented Compared to Management's Self-Assessment
2022-01 - Procurement and Sole Source Purchasing	Office of the CAO	7	4	3	1	75%
2022-05 - Realty Services	Office of the CAO	16	3	2	1	67%
2022-12 - User Fees Audit	Planning, Building and Growth Management, Community Services, Corporate Support Services, Office of the Chief Administrative Officer	30	11	10	1	91%
2022-13 - Workplace Health & Safety Audit	Corporate Support Services	12	2	2	0	100%
2023-02 - Business and Property Taxes	Corporate Support Services	8	2	2	0	100%
2023-03 - Fleet Maintenance	Public Works and Engineering	12	12	10	2	83%
2023-04 - Limited Tendering Limited Scope Review	Office of the CAO	2	1	1	0	100%
2023-05 - Asset Management (Small Equipment & Operating Tools) Audit	Public Works and Engineering, Community Services, Corporate Support Services	46	13	13	0	100%
2024-01 - By-Law Enforcement	Legislative Services	19	11	8	3	73%
Total		**152**[1]	**59**	**51**	**8**	**86%**

[1] The total of 152 MAPs represents all MAPS associated with the audits included in this review. It does not represent all outstanding MAPs across the organization, and the listed audits do not include all audits with outstanding MAPs.

Figure 3: MAP Validation Statistics by Audit

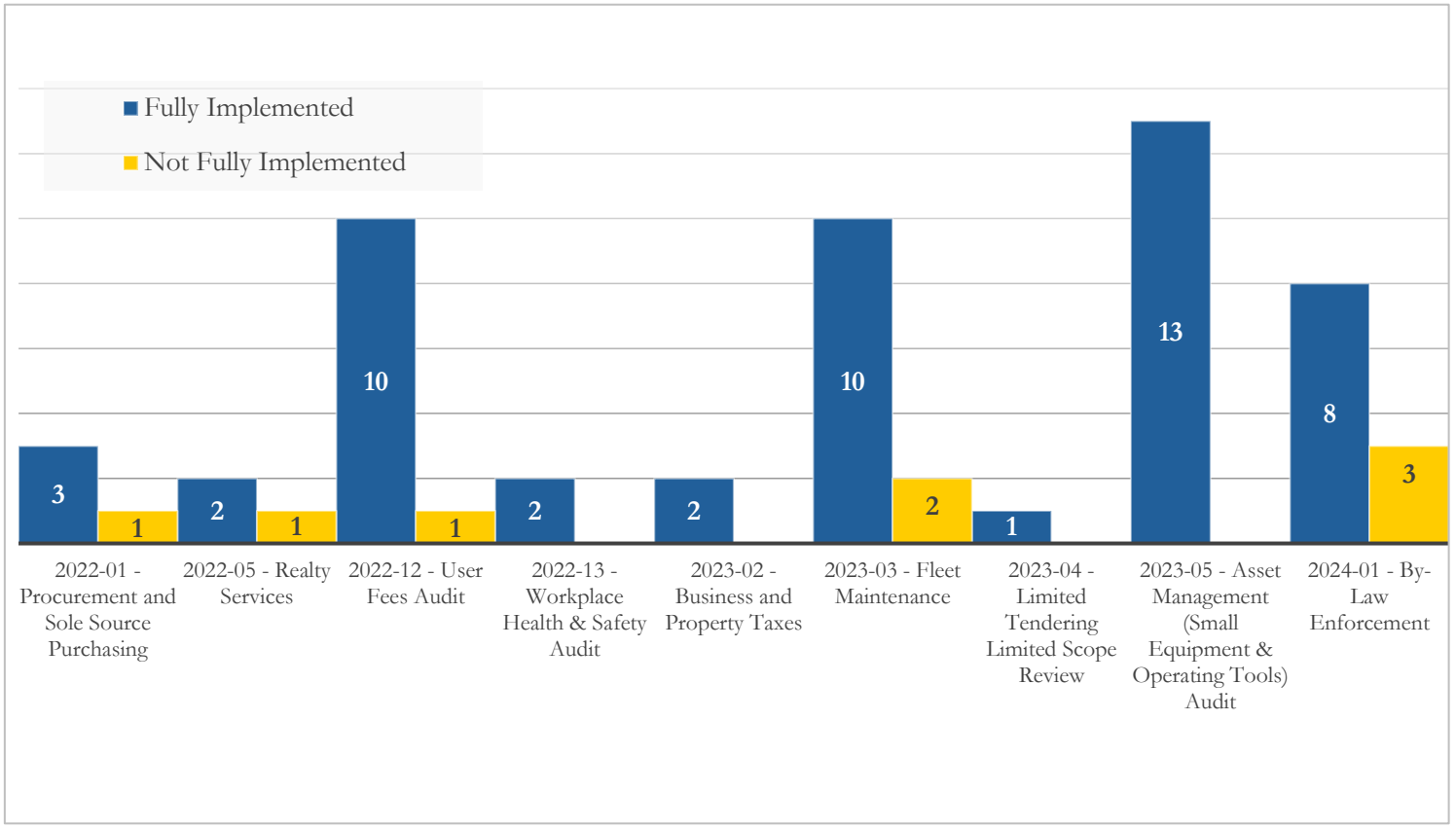
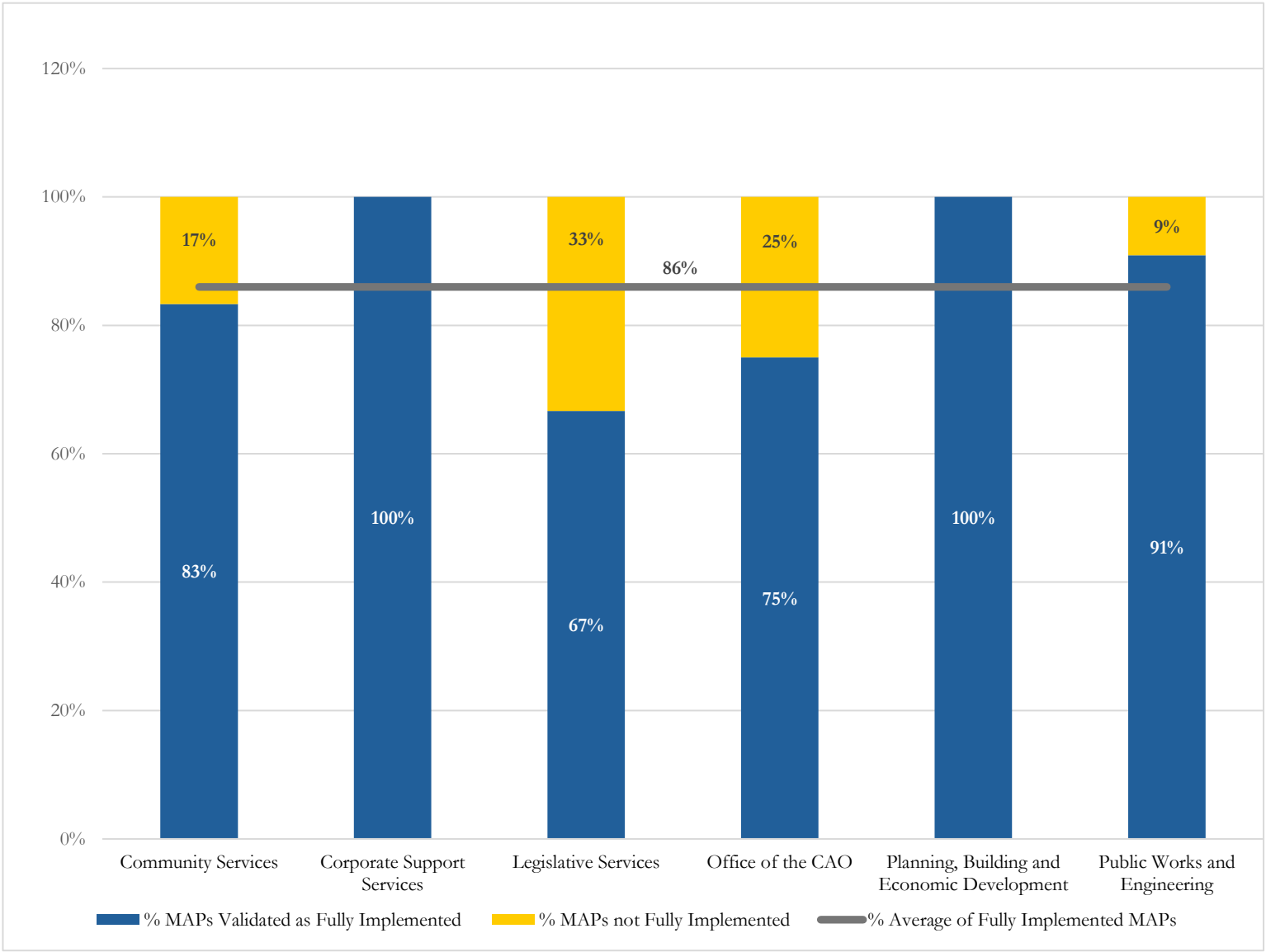


Table 3: MAP Validation Statistics by Department

The table below presents a summary of the Management Action Plan (MAP) validation results categorized by department. It highlights the number of MAPs assessed, those confirmed as fully implemented, and those requiring further action, providing insight into departmental progress in addressing audit recommendations.

Department	#MAPs Reported as Fully Implemented by Management	#MAPs Validated as Fully Implemented	#MAPs Not Fully Implemented	%MAPs Validated as Fully Implemented Compared to Management's Self-Assessment
Community Services	6	5	1	83%
Corporate Support Services	8	8	0	100%
Legislative Services	9	6	3	67%
Office of the CAO	8	6	2	75%
Planning, Building and Economic Development	6	6	0	100%
Public Works and Engineering	22	20	2	91%
Total	59	51	8	86%

Figure 4: MAP Validation Statistics by Department

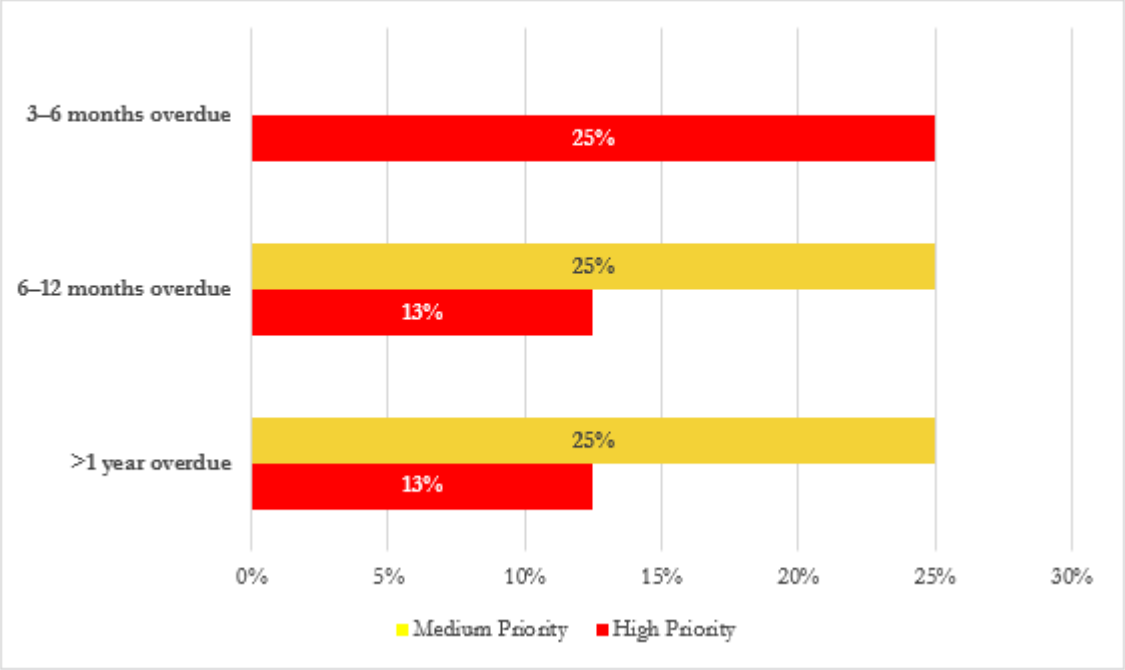


Profile of MAPs Assessed as Not Fully Implemented by Aging and Priority

An aging analysis of the eight MAPs that were assessed as not fully implemented revealed the following:

- Three MAPs are more than one year overdue. One of these MAPs is associated with a high priority finding.
- Three MAPs are six to 12 months overdue. One of these MAPs is associated with a high priority finding.
- Two MAPs, both associated with high priority findings, are three to six months overdue.

Figure 5: Aging Analysis of Not Fully Implemented MAPs



The aging profile of these MAPs highlights that 38% remain unresolved for over a year, 13% of these are related to high-priority audit findings. This underscores the importance of sustained follow-up to ensure long-standing issues are addressed. Continued monitoring is critical in reducing implementation delays and addressing higher-risk areas effectively.

Summary of Validation Results

The validation exercise identified several Management Action Plans (MAPs) that were reported as fully implemented but did not fully meet the criteria upon review. The following section outlines those MAPs that require further work to ensure the original audit recommendations are fully addressed.

Audit Title	Audit Recommendation	MAP Title	Validation Result Summary
2023-03 - Fleet Maintenance Audit	City Council request that the Director, Road Maintenance, Operations and Fleet ensure that staff optimize the effectiveness of current intervals by taking into consideration the manufacturers' recommended service intervals and that the revised preventative maintenance program is followed.	2.1 Management will review manufacturers' recommendations and escalate overdue service requests.	Preventative Maintenance (PM) schedules were revised to align with manufacturer guidelines, dashboards were implemented in M5 for monitoring. However, adherence to PM schedules remain inconsistent.
	City Council request that the Director, Road Maintenance, Operations and Fleet take steps to ensure that vehicle mileage maintained in M5 is current and accurate.	3.1 Forepersons and supervisors will review mileage during repairs and repair Vehicle Data Units (VDUs) when vehicles are serviced, or parts are available.	Management repaired 80 of 154 (52%) defective VDUs and introduced a process for identifying and repairing defective VDUs. However, 15.5% of PM intervals still showed inaccurate mileage entries, indicating continued issues with data accuracy in M5.
2022-12 - User Fees Audit	The Chief Administrative Officer (CAO) will develop a user fee framework, in consultation with Finance and user fee program areas. In addition, each program area will develop a program-specific user fee policy, as part of its comprehensive	1.1 The Chief Administrative Officer will develop a user fee framework. 1.1.1 Fire Services will develop a program-specific user fee policy, as part of its comprehensive user fee study.	Previous Brampton Fire & Emergency Services (BFES) management staff indicated that the Standard Operating Guideline (SOG) for the user fee framework was completed in June 2024. Upon review, Internal Audit noted that the document is still in draft form

Audit Title	Audit Recommendation	MAP Title	Validation Result Summary
	user fee study with the following proposed timeline: 1.Recreation – Q4 2024 2.Planning – June 2024 3.Fire & Emergency Services – June 2024 4.Parks – Q4 2024 The CAO will determine the feasibility and timeline of rolling out the user fee policy implementation to other City user fee areas such as Building, Finance, and City Clerk's.		and pending formal review and approval. The current BFES management clarified that the guideline is part of a larger initiative and is being actively developed with consultant support. In response, BFES acknowledged the discrepancy, noting that a city-wide user fee framework—led by the Office of the CAO and slated for Council review in June 2025—will guide the finalization of its SOG. Additionally, an in-depth review of Fire Service User Fees by Hemson Consulting Ltd., expected to be completed by Fall 2025, will further inform BFES's approach.
2022-01 - Procurement and Sole Source Purchasing Audit	As a best practice, the City should consider lowering the threshold for reporting Limited Tendering (LT) procurements to Council. Given the significant financial values, LT contract extensions and renewals should be clearly identified, categorized, summarized and included in the quarterly LT reports to City Council. Purchasing should define Key Performance Indicators (KPIs) including Non-Competitive to Total Procurement and report to City Council.	2.1 Management will review Purchasing By-law for potential alignment with other municipalities.	Purchasing By-law review is in progress; changes to reporting thresholds are not yet finalized.

Audit Title	Audit Recommendation	MAP Title	Validation Result Summary
2022-05 - Realty Services (Gap Analysis)	One-time clean-up exercises should be conducted for Integrated Workplace Management System (IWMS) to update all fields and reflect the current status of active agreements.	8.2 Management will implement IWMS Data Validation and Access Controls Enhancement.	Management implemented a manual review process to verify lease data in the current Integrated Workplace Management System (IWMS). However, there is insufficient evidence that input controls for key lease fields in the 2025 replacement system have been assessed to ensure they meet management's requirements.
2024-01 - By-Law Enforcement Audit	City Council request that the Director, Enforcement & By-Law Services work with IT to ensure add-on service requests are clearly identified and actioned timely.	1.1 Management will implement reporting and clean-up of open service requests with additional information.	The Add-on Request Report has been implemented; however, evidence was not provided to confirm that oversight and follow-up actions are being carried out.
		1.3 Manager, Property Standards will review task lists of past staff to ensure files were reassigned or closed as required by end Q3 2024.	The task reassignment process has been initiated; however, evidence was not provided to confirm that all open cases assigned to inactive staff have been reassigned.
	City Council request that the Director, Enforcement & By-Law Services develop a consistent approach in reviewing dated open service requests	2.3 Management will conduct a phased review and resolution of open service requests, beginning with pre-2015 cases.	As of April 1, 2025, 67% of previously identified open service requests remained unresolved, including 79% of pre-2015 cases.

A detailed list of MAPs assessed as **Not Fully Implemented**, including management's comments is included in **Appendix 2**.
A list of MAPs assessed as **Fully Implemented** is provided in **Appendix 3**

Internal Audit Team

Claire Mu	Director, Internal Audit
Balqees Omotosho	Senior Advisor, IT Audit
Richard Gervais	Senior Advisor, IT Audit
Varun Iyer	Lead Internal Auditor
Anand Heeraman	Lead Internal Auditor

Criteria for Assigning Ratings to Audit Findings

Priority Rating	Description
Priority 1 (P1)	One or more of the following conditions exist that require immediate attention of the Senior Leadership Team. Corrective actions by Senior Management must be implemented. • Financial impact of both actual and potential losses is material • Management's actions, or lack thereof, have resulted in the compromise of a key process or control, which requires immediate significant efforts and/or resources (including time, financial commitments, etc.) to mitigate associated risks. Failure by Management to remedy such deficiencies on a timely basis will result in the City being exposed to immediate risk and/or financial loss • One more of the following conditions is true: i) management failed to identify key risks, ii) management failed to implement process and controls to mitigate key risks • Management's actions, or lack thereof, have resulted in a key initiative to be significantly impacted or delayed, and the financial support for such initiative will likely be compromised • Management failed to implement effective control environment or provide adequate oversight, resulting in a negative pervasive impact on the City or potential fraudulent acts by City staff • Fraud by Management or staff, as defined by the *Corporate Fraud Prevention Policy* (Policy 2.14)
Priority 2 (P2)	One or more of the following conditions exist that require attention by Senior Management. Corrective actions by Management should be implemented. • Financial impact of both actual and potential losses is significant • Management's actions, or lack thereof, may result in a key process or control to be compromised, which requires considerable efforts and/or resources (including time, financial commitments etc.) to mitigate associated risks • Management correctly identified key risks and have implemented processes and controls to mitigate such risks, however, one or more of the following is true: i) the processes and controls are not appropriate or adequate in design, ii) the processes and controls are not operating effectively on a consistent basis • Management's actions, or lack thereof, have impacted or delayed a key initiative, and the funding for such initiative may be compromised • Management failed to provide effective control environment or oversight on a consistent basis, resulting in a negative impact on the respective division, or other departments • Management failed to comply with Council-approved policies, by-laws, regulatory requirements, etc., which may result in penalties • Management failed to identify or remedy key control deficiencies that may impact the effectiveness of anti-fraud programs

Priority 3 (P3)	One or more of the following conditions exist that require attention by Management. Corrective actions by Management should be implemented. • Financial impact of both actual and potential losses is insignificant • A non-key process or control, if compromised, may require some efforts and/or resources (including time, financial commitments, etc.) to mitigate associated risks • Processes and controls to mitigate risks are in place; however, opportunities exist to further enhance the effectiveness or efficiency of such processes and controls. Management oversight exists to ensure key processes and controls are operating effectively • Minimal risk of non-compliance to Council-approved policies, by-laws, regulatory requirements, etc. • Low impact to the City's strategic or key initiative • Low impact to the City's operations