Appendix 2

<table>
<tr>
<td colspan="3">MANAGEMENT ACTION PLANS ASSESSED AS NOT FULLY IMPLEMENTED AND MANAGEMENT'S COMMENTS</td>
</tr>
<tr>
<td colspan="3">Audit Title: 2023-03 - Fleet Maintenance Audit</td>
</tr>
<tr>
<td>Finding Title: Preventative Maintenance schedule is not based on the Manufacturers' recommendations and maintenance is not always completed within the required intervals.</td>
<td>Priority Rating</td>
<td>P1[1]</td>
</tr>
<tr>
<td>Recommendation #2[2]</td>
<td colspan="2">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.</td>
</tr>
<tr>
<td>MAP 2.1[2]</td>
<td colspan="2">We conduct current vehicle and equipment maintenance based on internal intervals established through user group operations. COB recommendations supersede as COB intervals reflect known issues of vehicles and equipment.</td>
</tr>
<tr>
<td>Validation Result</td>
<td colspan="2">The Management Action Plan (MAP) requires further work to achieve full implementation. While management has taken steps in response to the recommendation, the intended outcomes, particularly consistent adherence to Preventative Maintenance (PM) schedules, have not yet been fully realized.

Preventative Maintenance (PM) schedules were revised to better align with manufacturer specifications. Additionally, new dashboards were implemented within the fleet maintenance system (M5), including a dedicated overdue PM dashboard designed to monitor vehicles with outstanding maintenance.

Management also reported that, despite these improvements, ensuring operators bring vehicles in for scheduled service continues to be a challenge. To address this, the fleet maintenance team sends reminder emails to user groups as part of its escalation process for overdue PMs.

Internal Audit's review of 310 PM intervals during the 2024–2025 period revealed inconsistencies in adherence to the recommended maintenance standards.</td>
</tr>
</table>

[1] This priority rating applies the original audit finding, not the validation result
[2] These reference numbers are from the original audit report

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	Key findings include: • 23.9% of PM intervals exceeded either the 365-day or 10,000 KM threshold. • 1.9% of PM intervals surpassed both thresholds. **Summary Table for Validation Exercise** **Preventative Maintenance Intervals (2024 - 2025)** **Summary Table from Prior Audit** **Preventative Maintenance Intervals (2021 - 2023)**

Summary Table for Validation Exercise — Preventative Maintenance Intervals (2024 - 2025)

Days between Inspections	#	%
365 days or less	276	89.0
366 - 400 days	26	8.4
401 - 425 days	3	1.0
Over 425 days	5	1.6
Total	310	100

KM between Inspections	#	%
10,000KM or less	216	69.7
10,001KM to 13,000KM	24	7.7
13,001KM to 16,000KM	10	3.2
16,001KM to 20,000KM	6	1.9
Over 20,000KM	6	1.9
Invalid KM data (Negative KM btw PMs : 6 Intervals) or 0 KM btw PMs : 42 Intervals)	48	15.5
Total	310	100

	#	%
Over 365 days or 10,000KM	74	23.9
Over 365 days and 10,000KM	6	1.9

Summary Table from Prior Audit — Preventative Maintenance Intervals (2021 - 2023)

Days between Inspections	#	%
365 days or less	1084	83.0
365 days - 400 days	174	13.3
400 days - 425 days	34	2.6
Over 425 days	14	1.1
Total	1306	100

KM between Inspections	#	%
10,000KM or less	1066	81.6
10,000KM to 13,000KM	147	11.3
13,000KM to 16,000KM	43	3.3
16,000KM to 20,000KM	18	1.4
Over 20,000KM	32	2.5
Total	1306	100

	#	%
Over 365 days or 10,000KM	436	33.4
Over 365 days and 10,000KM	26	2.0

Management's Response	The Fleet Maintenance team is working with the Automatic Vehicle Location (AVL)/Global Positioning System (GPS) and the Business Systems teams to develop a solution for accurately extracting vehicle mileage, which will help address issues with Preventative Maintenance (PM) intervals. A small pilot will be launched with the GPS vendor to test mileage extraction. Once the pilot is completed, the goal is to launch it on all City of Brampton (COB) Fleet. Fleet has also identified that the Preventative Maintenance job code was not consistently used which resulted in the data showing misaligned PM intervals. To address this, Fleet will be holding in-depth M5 training during the week of June 9, 2025. This training will ensure maintenance staff are well trained on how to use the Asset Management System (M5).

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Finding Title: Vehicle mileage is not always updated.		Priority Rating	P1[1]
Recommendation #3[2]	City Council requests that the Director, Road Maintenance, Operations and Fleet take steps to ensure that vehicle mileage maintained in M5 is current and accurate.		
MAP 3.1[2]	Forepersons as well as the Supervisor will actively review to ensure the correct kilometers/mileage (KMs) are recorded during the WO repair process. When the vehicles come in we will repair inoperative VDU's when parts are available.		
Validation Result	While management has taken steps toward implementing the Management Action Plan, including compiling a list of defective Vehicle Data Units (VDUs), initiating replacements during scheduled service visits, and procuring new units, the MAP has not yet been fully implemented. As of the review date, 80 of the 154 defective VDUs identified during the audit had been repaired. Additionally, a quality control process has been introduced to flag inoperative units, supported by staff communication and the use of a formal inspection template. However, analysis of Preventative Maintenance (PM) data between January 2024 and February 2025 reveals that 48 out of 310 PM intervals (15.5%) still recorded mileage entries that were either unchanged or lower than previous values, indicating ongoing inconsistencies in mileage accuracy. This suggests that further work is needed to ensure mileage data in M5 is current and accurate across the fleet.		
Management's Response	The Fleet Maintenance team has implemented a quality control inspection for all units returning to service, ensuring that all VDUs are functioning as intended. The team is also working with the Automatic Vehicle Location (AVL)/Global Positioning System (GPS) and the Business Systems teams to identify a solution for accurately extracting vehicle mileage through GPS telematics and importing it into the M5 asset management system.		

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Audit Title: 2022-12 - User Fees Audit			
Finding Title: The City does not have a comprehensive user fee framework		**Priority Rating**	Not rated
Recommendation #1[2]	City Council requests the Chief Administrative Officer to ensure that staff implement a comprehensive user fee framework that requires a consistent approach for establishing user fees across City Programs and Local Boards, and such policy shall: a) Be designed to improve consistency, transparency, efficiency, and accountability in establishing and managing user fees, b) Promote recovery of the full cost of services for which user fees are charged, to the extent that there is no conflict with the City's policy objectives and priorities, and c) Require ongoing review of user fees to ensure that they are adjusted to reflect changes in the cost of delivering services, changes in service levels, as well as the continued relevance of policy objectives and actual outcomes.		
MAP 1.1[2]	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 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 Clerks.		

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Validation Result	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 and pending formal review and approval. The current BFES Management team has since clarified that the framework is part of a broader, evolving initiative. A consultant has been engaged, and work is actively progressing toward finalization and implementation.
Management's Response	BFES acknowledges the audit finding regarding the draft status of its User Fee SOG. Since the initial reporting— submitted by a now-retired Division Chief— the City has launched a corporate-wide user fee framework, led by the Office of the CAO, and scheduled for Council review in June of this year. BFES is committed to aligning its SOG with this broader strategy. Once Council endorses the corporate framework, BFES will move forward with finalizing and formally integrating its guidelines. In parallel, a detailed review of Fire Service User Fees is underway, led by Hemson Consulting Ltd. The findings from this review are expected to be presented to Council in Fall 2025 and will further inform the development of BFES's user fee approach.

Audit Title: 2022-01 - Procurement and Sole Source Purchasing Audit

Finding Title: Council Report on Limited Tendering Transactions	Priority Rating	P2[1]
Recommendation #2[2]	As a best practice, the City should consider lowering the threshold for reporting Limited Tendering procurements to Council.	

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MAP 2.1[2]	A formal review of the City's Purchasing By-law is anticipated to take place in Q1/2 2023, for which Purchasing will take the opportunity to review reporting thresholds and compare against neighbouring municipalities to determine alignment to potentially implement recommended changes.
Validation Result	While management has made progress by hiring a Purchasing Director, the audit recommendation to consider lowering reporting thresholds for Limited Tendering procurements has not yet been implemented. The Purchasing By-law has not been formally amended, and there is a lack of supporting evidence that any changes to reporting thresholds have been approved or implemented.
Management's Response	Benchmarking has been conducted (Q3 2024) and consideration for potential changes to Limited Tendering Procurement reporting thresholds will be presented to departmental leadership for review and next steps in Q2 2025. The Purchasing By-law is anticipated to be completed Q3 2025.

Audit Title: 2022-05 - Realty Services (Gap Analysis)

Finding Title: Integrated Workplace Management System (IWMS)		Priority Rating	Not rated
Recommendation #8[2]	One-time clean-up exercises should be conducted for IWMS to update all fields and reflect the current status of active agreements. System controls should be evaluated to mandate certain fields as critical for any new leases entered. Also, a secondary review should be performed for any lease entered or changes to key fields		

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MAP 8.2[2]	For a secondary review of details placed in IWMS, the Acting Senior Manager has already initiated a process requiring one staff member to input the details and a senior coordinator to validate the information.
	Edit rights in IWMS are not available to all realty staff. It's only with specific senior staff.
	Management will check with IT if they have the ability to add audit trail to IWMS.
Validation Result	Management has implemented a secondary manual review process to verify the accuracy of lease data entered into the current Integrated Workplace Management System (IWMS). However, sufficient evidence was not available to confirm whether the replacement IWMS scheduled for implementation in 2025 includes input controls for critical data fields related to new lease entries. These controls are essential to ensure the accuracy and completeness of the data.
Management's Response	With respect to the new Integrated Workplace Management System (IWMS), planned for 2025, Realty Services have taken steps to ensure the critical fields for the new lease entries and input controls have been identified and will be customized accordingly with the IWMS vendor. At present, the vendor's pricing proposal has yet to be approved by the Purchasing Supervisor, therefore the City has not proceeded to the implementation plan with IT. Once the contract has been signed, Realty Services will send the documents to support the 'System Controls for Mandatory Fields.

Audit Title: 2024-01- By-Law Enforcement Audit

Finding Title: Service requests added onto existing requests are not being actioned		Priority Rating	P1[1]
Recommendation #1[2]	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.		

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MAP #1.1[2]	Manager, Property Standards will work with IT (Amanda Support) to generate a report of all open files where "Additional Information" has been added to an open service request by end of Q4 2024. Those files requiring further investigation will be actioned and those which are complete will be closed as required to facilitate proper Customer Relationship Management Tool (CRM) /Amanda integration and the creation of new files.
Validation Result	Management has implemented a report to track open service requests with "Additional Information" (add-on requests). The report, moved to production in January 2025, includes property details, assigned officer, status, related City of Brampton Incident numbers (COBI#), and the date additional information was received. Management indicated that supervisors are expected to review the report quarterly. However, as at the time of this validation exercise, evidence was not provided to confirm that a supervisory review had occurred. While officers have been reminded to prioritize these requests, there was a lack of evidence demonstrating that the necessary follow-up actions, such as investigation or closure, are consistently taking place. To consider this MAP fully implemented, supervisory reviews should be conducted and documented, and evidence demonstrating that identified add-on requests are being actively addressed should be retained. Based on the current findings, this MAP is assessed as Not Fully Implemented.
Management's Response	Going forward the reviews and resulting follow up actions including add-on requests will be documented.
MAP #1.3[2]	Manager, Property Standards will review task lists of past staff to ensure files were reassigned or closed as required by end Q3 2024.

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Validation Result	Discussions with the Manager, Property Standards, indicated the following actions have been taken: • Cases previously assigned to recent past employees have been reassigned. • A request has been submitted to IT to run a script that will identify open case files assigned to inactive users for further action. Full implementation of this MAP is contingent on the identification and appropriate reassignment, or closure of all open files associated with inactive staff. As evidence confirming the reassignment of all such files was not available, this MAP is assessed as Not Fully Implemented.
Management's Response	Management will continue in reviewing and reallocating open cases associated with inactive staff until all cases have been appropriately reassigned.

Finding Title: A consistent process for reviewing open service requests is not in place	**Priority Rating**	**P2[1]**

Recommendation #2[2]	City Council requests that the Director, Enforcement & By-Law Services develop a consistent approach in reviewing dated open service requests.
MAP 2.3[2]	Manager, Property Standards will commence a review of "open" file requests starting with "Pre-2015" time frame then working toward the current year. As recommended, those files required to be closed will be closed and those requiring further work or re-assignment will be actioned. Review anticipated to be completed by end of Q3 2024.

| | Validation Result | We reviewed the 'Open Service Requests' report as of April 1, 2025, to understand the current status of previously identified open requests and assess progress towards their resolution. The data indicates that approximately 67% of the service requests noted as open during the 2024 audit remained unresolved as of April 1, 2025. Notably, 79% of the pre-2015 requests that were identified as open in 2024 were still unresolved at the time of this validation exercise. Based on these findings, this MAP is assessed as Not Fully Implemented. |

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Validation Result	We reviewed the 'Open Service Requests' report as of April 1, 2025, to understand the current status of previously identified open requests and assess progress towards their resolution. The data indicates that approximately 67% of the service requests noted as open during the 2024 audit remained unresolved as of April 1, 2025. Notably, 79% of the pre-2015 requests that were identified as open in 2024 were still unresolved at the time of this validation exercise. Based on these findings, this MAP is assessed as Not Fully Implemented.

Description	Service Request Open as of April 15, 2024												
	2023		2022		2021		2018-2020		2015-2017		Pre-2015		Total
	Open	%	Open	%	Open	%	Open	%	Open	%	Open	%	Open
REFUSE	177	4%	47	1%	13	0.4%	57	1%	8	0.2%	21	1%	323
EXCESSIVE GROWTH/WEEDS ON PVT PROP	199	5%	24	1%	6	0.2%	26	0.4%	7	0.1%	204	2%	466
P.S. Exterior Offences	340	12%	70	2%	63	3%	155	2%	36	0.3%	104	1%	768
Basement Apartments	407	29%	101	8%	36	3%	238	5%	14	0.4%	45	1%	841
Garbage Containers	29	2%	12	1%	11	1%	27	1%	1	0.1%	0	0	80
Driveway Widening	233	37%	291	32%	357	49%	546	34%	14	1%	12	1%	1453
Lodging house	184	30%	25	5%	21	3%	95	6%	4	1%	7	2%	336
PS interior Offences	37	12%	4	1%	9	3%	20	3%	5	1%	9	1%	84
Vital Services	7	4%	2	1%	1	1%	4	1%	2	1%	6	1%	22
Illegal Operations	51	15%	15	6%	10	5%	26	6%	9	2%	28	3%	139
Other	182	19%	86	8%	50	4%	126	2%	33	1%	70	1%	547
Total	**1846**	**11%**	**677**	**4%**	**577**	**4%**	**1320**	**3%**	**133**	**0.4%**	**506**	**1%**	**5059**
See below for the status of the 5,059 open service requests as of April 1, 2025													
Open As of April 1, 2025	731	40%	492	73%	504	87%	1140	86%	125	94%	401	79%	3393
Closed As of April 1, 2025	1117	61%	185	27%	73	13%	180	14%	7	5%	104	21%	1666

Management's Response	A project is currently in progress to review and assess the status of open cases prior to 2015, with the goal of closing cases when appropriate or reassigning them to the relevant officers.

Appendix 2

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

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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