

Date: 2021-01-26

Subject: **Status of Management Action Plans (MAPs) – December 31, 2020**

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Report Number: CAO's Office-2021-219

Recommendations:

1. That the report titled: **Status of Management Actions Plans-December 31, 2020**, to the Audit Committee Meeting of February 23, 2021, 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 December 31, 2020;
- As of December 31, 2020, 24 MAPs were implemented by management and 9 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 December 31, 2020.

Current Situation:

As of December 31, 2020, 24 MAPs were implemented by management on or prior to this date. 9 MAPs were deferred. Some of the MAPs are deferred due to software/system updates that are in the process of being implemented. The remaining MAPs identified as "not yet due" have anticipated completion dates between Q1 2021 and early 2022. The following table details the open and deferred MAPs.

Open MAPs at Q3 2020	New MAPs in Q4 2020	MAPs Completed in Q4 2020	Open MAPs end of Q4 2020	MAPs Deferred in Q4 2020	MAPs Due by Q1 2021-Q1 2022
56	0	24*	32	9	23

*Out of the 24 completed MAPs, one was completed in advance, so the remaining open MAPs are only 30 (and not 32).

Please refer to **Appendix 1** for the details of the MAPs as of December 31, 2020.
Please refer to **Appendix 2** for a detailed list of the status of the MAPs as of December 31, 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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Reviewed and approved by:

Sunny Kalkat, Director
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Attachments:

Appendix 1: Management Action Plans as of December 31, 2020

Appendix 2: Management Action Plan Status Details as of December 31, 2020