

**Date:** 2021-11-08

**Subject:** **Status of Management Action Plans (MAP) – September 30, 2021**

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**Report Number:** CAO's Office-2021-1240

**Recommendations:**

1. That the report titled: **Status of Management Actions Plans (MAP) – September 30, 2021**, to the Audit Committee Meeting of December 7, 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 recommendations;
- The objective of this report is for Internal Audit to inform Audit Committee members on the progress of the implementation of audit recommendations, as reported by management;
- The comments provided by management reflect the status of the implementation of recommendations due to be completed by or prior to September 30, 2021;
- As of September 30, 2021, 11 recommendations were implemented by management and 12 recommendations 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 recommendations 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 recommendations. 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 recommendations 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 recommendations due to be implemented by management on or prior to June 30, 2021.

## Current Situation:

As of September 30, 2021, 11 recommendations were implemented by management on or prior to this date, and 12 recommendations were deferred. Some of the recommendations were deferred in order to address emerging high risk cyber threats. The remaining recommendations identified as "not yet due" have anticipated completion dates between Q3 2021 and 2025. The following table details the open and deferred recommendations ("recs").

Recs at Q3 2021	New Recs in Q3 2021	Recs Completed in Q3 2021	Recs Deferred in Q3 2021	Recs Not Yet Due
68	11	11	12	45

Please refer to **Appendix 1** for the details of the recommendations as of September 30, 2021.

Please refer to **Appendix 2** for a detailed list of the status of the recommendations as of September 30, 2021.

## Corporate Implications:

### Financial Implications:

N/A

### Other Implications:

N/A

**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 recommendations, 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 base, and enhancing efficiencies and process effectiveness. Internal Audit encourages management and staff to continue striving to meet the target completion dates of the Management Action Plans.

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**Attachments:**

Appendix 1: Management Action Plans as of September 30, 2021

Appendix 2: Management Action Plan Status Details as of September 30, 2021