

Appendix 2: Updated 2022 Internal Audit Work Plan

The last audited date for a particular engagement has been added to this version of the 2022 Internal Audit Work Plan. We identified audits that were similar in scope and copied the date. Other audits may have been performed in those respective departments, however, they have been omitted based on scope.

2022 Internal Audit Work-plan

Engagements	Scope of work
1. Procurement and Sole Source Purchasing	<p>Our audit will focus on compliance with the Procurement By-law, in particular around sole source and single source purchases. As part of this audit, we will consider whether the appropriate procurement routes were selected, appropriate reasoning is provided, and whether the correct approvals were obtained.</p> <p>Last Audit: 2014</p>
2. Development Fees and Charges	<p>Our audit will review the process for collecting fees and the controls in place to ensure fees are collected in full. As part of this audit, we will review the appropriateness of the development fees and charges in place, and ensure these are in line with best practices.</p> <p>Last Audit: 2014</p>
3. Business and Property Taxes	<p>Business and property taxes represent a significant portion of the City's revenue, and as such, it is important that controls are well managed in these areas. Our audit will focus on how the City ensures taxes are collected and processed in full and in a timely manner.</p> <p>Last Audit: 2016</p>
4. Park Operations and Maintenance	<p>Our audit will focus on the processes and controls around park maintenance, and how the City ensures maintenance is completed in a timely manner and to its standards. As part of this audit, we will consider the current resource allocation to maintenance activities and opportunities to streamline maintenance services moving forward.</p> <p>Last Audit: No comparable audit listed</p>

Engagements	Scope of work
5. Realty Services	<p>The objective of this engagement is to assess the effectiveness and efficiency of the existing control framework at the design level to determine the adequacy of internal controls to ensure compliance with policies, procedures, and legislation. As part of the engagement we will consider governance, budget preparation and monitoring, property lease / acquisition / disposal, and controls around billing and lease payment processes.</p> <p>Last Audit: 2013</p>
6. Claims Management	<p>Our audit will focus on claims management processes and controls and the impact of legal fees and settlement pay-outs, with a special focus on the impact of the COVID-19 pandemic.</p> <p>Last Audit: 2012</p>
7. Information Technology Risk Assessment	<p>Our assessment will focus on the structures and processes in place to manage Information Technology (IT) strategic and operational risks that may affect the City and threaten the achievement of IT objectives.</p> <p>Last Assessment: 2017</p>
8. Identify and Access Management	<p>Our audit will focus on policies, processes, and tools for ensuring users have appropriate access to IT resources, and that controls are well designed and effectively implemented.</p> <p>Last Audit: 2018</p>
9. Driver Certification Program - Transit & Fleet	<p>To review the Driver Certification Program (DCP) in place for Transit & Fleet for compliance to provincial requirements. This review is required by the province to be conducted every three years, unless issues are identified.</p> <p>Last Audit: 2019</p>
10. IT Vendor Management	<p>Assess the extent to which controls over IT vendors have been established to reduce the risk of inappropriate security controls and unauthorized access to City of Brampton data, considering: controls at the RFP and contract stage through to annual monitoring of KPIs, to the use of exit strategies.</p> <p>Last Audit: No comparable audit listed</p>

Engagements	Scope of work
11.IT Infrastructure & Cloud Management	<p>To ensure IT management controls are applied consistently across cloud-based operations and that they are integrated with existing City of Brampton IT operational processes. Included are the integrity and availability of application, data, computer operations and change management in the cloud environment.</p> <p>Last Audit: No comparable audit listed</p>