Appendix 1: Update on the 2022 Audit Work Plan and Engagements

Explanations for cancelled, deferred, and added audits are contained in the Engagements column under the audit name.

Status of 2022 Audit Engagements

Engagements	Status
1. Procurement and Sole Source Purchasing Our audit focused on compliance with the Procurement By-law, in particular around sole source and single source purchases. As part of this audit, we considered whether the appropriate procurement routes were selected, appropriate reasoning was provided, and whether the proper approvals were obtained.	Complete
2. Development Fees and Charges Comment: The audit was deferred to 2023 due to auditee staff turnover. Internal Audit replaced this audit with the Health and Safety audit. To 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.	Deferred
3. Health and Safety Comment: This audit was added to the 2022 work plan to replace the Development Fees Charges Audits, which was differed. This audit was selected from the corporate risk assessment. The audit focused on the current Health, Safety, and Wellness framework. It will include a review of critical H&S areas such as governance, inspections, incident reporting, and training. The review also assessed compliance to relevant By-laws, policies and legislation, including the Occupational Health and Safety Act (OHSA).	Complete (Added to the 2022 Work Plan)

Engagements	Status
4. Business and Property Taxes Comment: The audit was deferred to 2023 due to auditee staff turnover. Internal Audit replaced this audit with the User Fees audit. 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. Therefore, our audit will focus on how the City ensures taxes are collected and processed in full and in a timely manner.	Deferred
5. User Fees Audit Comment: This audit was added to the 2022 work plan to replace the Business and Property Taxes Audit, which was differed. This audit was selected from the corporate risk assessment. The objective of this engagement was to evaluate the effectiveness of the City's User Fee program, identify strengths and weaknesses, and provide recommendations for improvement.	Complete (Added to the 2022 Audit Work Plan)
6. Park Operations and Maintenance Our audit focused 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 considered the current resource allocation to maintenance activities and opportunities to streamline maintenance services moving forward.	Complete
7. Realty Services The objective of this engagement was 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 considered governance, budget preparation and monitoring, property lease/acquisition/disposal, and controls around billing and lease payment processes.	Complete
8. Claims Management Our audit focused 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.	Complete

Engagements	Status
9. Information Technology Risk Assessment Our assessment focused 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.	Complete
10. IT Infrastructure and Cloud Management To ensure IT management controls are applied consistently across cloud-based operations and integrated with the existing City of Brampton IT operational processes. The integrity and availability of applications, data, computer operations and change management in the cloud environment are included.	Complete
11. Identify and Access Management Comment: The IT Infrastructure and Cloud Management Audit already identified 'Identity and Access Management' (IAM) control failures that must be addressed. Furthermore, auditee resources were focused on addressing these findings and other security risks. As a result, the audit was cancelled. A comprehensive cyber security audit is planned for 2023. The objectives are to assess policies, processes, and tools for ensuring users have appropriate access to IT resources and that controls are well-designed and effectively implemented.	Cancelled
12. Driver Certification Program – Transit To review Driver Certification Program (DCP) in place for Transit for compliance with provincial requirements. This review must be conducted every three years unless issues are identified.	Complete
13. Driver Certification Program - Fleet To review Driver Certification Program (DCP) in place for Fleet Services for compliance with provincial requirements. This review must be conducted every three years unless issues are identified.	Complete

Engagements	Status
14. IT Vendor Management Comment: The IT Infrastructure and Cloud Management Audit already identified IT Vendor Management issues. A follow-up audit is scheduled for 2025. To 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.	Deferred