

Appendix 2: Internal Audit Work-Plan 2023

The following activities can be found in this appendix:

- Planned 2023 audit engagements; and,
- Other audit projects on the horizon that can be used as replacement projects for the 2023 audit engagements or projects to be taken on if resources are available

Planned 2023 Audit Engagements

Engagements	Scope of work
1. Data Privacy and Security	Assess the effectiveness of IT management controls that ensure the privacy, confidentiality, and integrity of data in keeping with City policies and external requirements. This audit scope would include data-at-rest and data-in-transit managed by the City and key vendors.
2. Cyber Risk Audit	To provide an independent assessment of whether the City of Brampton's Information Technology (IT) systems and assets are adequately protected from external and internal cyber threats. The engagement will focus on testing cyber security controls to ensure their functionality and effectiveness.
3. Bovaird Barn	To audit matters related to the acquisition and relocation of a historic agricultural building, the Robinson barn, from Caledon to the Historic Bovaird House site in Brampton. This was added to the Internal Audit Work Plan through Committee of Council resolution CW420-2022.
4. Asset Management – Public Works	This audit will review of processes in place to procure, store, monitor, dispose and safeguard small movable machinery, equipment, tools used in City operations.
5. By-Law Enforcement – Non-Parking	This audit will review the processes and practices related to by-law enforcement activities. Audit staff will focus on specific by-laws and related enforcement activities.

Engagements	Scope of work
6. Development Fees and Charges	The audit will review the adequacy of controls around the development fee process and ensure fees collected are complete, accurate and timely. It will also assess compliance with relevant By-laws, policies and legislation including the Development Charges Act (1997).
7. Business and Property Tax	The audit will review property tax processes, compliance with applicable policies, procedures, and the internal control framework to verify the effectiveness and efficiency of the property tax billing, collection, and refund process.
8. Fleet Maintenance (Non-Transit)	The audit will review controls in place around fleet maintenance operations including preventative maintenance, inspections and repairs. It will aim to determine the efficiency and effectiveness of current vehicle maintenance practices.

Audits on the Horizon

These are potential replacement projects in 2023 or projects to be taken on if additional resources are available.

Engagements	Scope of work
PCard Purchases	The audit will assess the adequacy of controls over purchases made with P-Cards. It includes an assessment of the P-Card policies and procedures as well as determining the extent of compliance through transactional analytics and testing.
Review of Consulting Services	This audit will review the processes and controls related to consulting services procured by the City of Brampton, including assessing the payment processes and whether they comply with City policies and procedures.
Fuel Management	This audit will determine whether there are adequate controls in place to monitor fuel consumption.
Fleet Asset Management	The audit will review controls in place around vehicle acquisitions, disposals, utilization, and replacements. It will also include a review of rental vehicles and compliance to relevant by-laws, policies and procedures.
Accessibility	The audit will review the accessibility measures in place and ensure they align with the City's Municipal Accessibility Plan

Engagements	Scope of work
	(2019-2025). It will also assess compliance with accessibility laws and highlight opportunities to implement best practices.
Capital Project	This audit will review the processes and controls surrounding the award, monitoring, change orders authorization, and progress payment of selected capital projects.