

Appendix 2: Internal Audit Work-Plan 2023

The following activities can be found in this appendix:

- The Status of 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	Plan Status
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.	In Progress Q4 Audit Committee
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.	In Progress Q4 Audit Committee
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.	In progress Q3 Audit Committee
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.	On Hold Pending hiring process

Engagements	Scope of work	Plan Status
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.	On Hold Pending hiring process
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).	Complete Q2 Audit Committee
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.	In progress Q4 Audit Committee
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.	Q4 Audit Committee

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.
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 with relevant by-laws, policies and procedures.