

**Date:** 2023-06-02

**Subject:** **Status of Management Action Plans- Q1 2023**

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**Report Number:** CAO's Office-2023-514

**Recommendations:**

That the report titled: **Status of Management Actions Plans- Q1 2023**, to the Audit Committee Meeting of June 12, 2023, be received.

**Overview:**

- City departments are required to provide Internal Audit with an update on the current status and progress of all outstanding audit 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 information provided reflects the status management action plans on or before March 31, 2023;
- As of March 31, 2023, there were 122 open recommendations, 71 were due according to the original management action plans, 44 were outstanding, 27 action plans were completed, and 51 were not yet due;
- Six audit reports were added to the map register in Q1 2023, adding 83 new recommendations; and,
- **Appendix 1** contains a summary report of the status of action plans. The Management Action Plan status details are set out in **Appendix 2**.

## Background:

Per 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 has successfully implemented their management action plans.

Departments are required to provide a quarterly update to Internal Audit on the progress of implementing agreed-upon recommendations. Internal Audit reviews the comments submitted by the department and, where necessary, 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. Where necessary, such follow-up audits are included in Internal Audit's annual work plan and approved by the Audit Committee.

This report summarizes the status of all recommendations implemented by management on or before March 31, 2023.

## Current Situation:

By March 31, 2023, there were 122 open recommendations, 71 were due according to the original management action plans, 44 were outstanding, 27 action plans were completed, and 51 were not yet due.

Recommendations and Management Action Plan statistics at a glance.

Status of Recommendations	Q1
Total open recommendations	122
Due	71
Completed	27
Outstanding	44
Not yet due	51

In this quarter, we added the recommendations from the Claim Management, Limited Tendering, Health and Safety, Parks Maintenance, User Fee, and IT Infrastructure and Cloud Mgmt audits to the register.

Please refer to **Appendix 1** for the details of the recommendations as of Q1 2023. For additional information on the outstanding recommendations (outstanding and not yet due), please refer to **Appendix 2**.

We have not verified the implementation status of completed management action plans due to resource constraints. We will be requesting additional resources in 2024 to address this unmet mandate.

### **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 establishing an internal audit follow-up procedure for implementing audit recommendations, which promotes Corporate accountability, values, and governance best practices.

### **Conclusion**

Internal Audit is committed to continued collaboration with management in regularly reviewing, improving, and updating policies and procedures and enhancing efficiency and process effectiveness.

Internal Audit encourages management and staff to continue striving to meet the target completion dates of the Management Action Plans.

Authored by:

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Reviewed and approved by:

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Claire Mu, Director  
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### **Attachments:**

**Appendix 1:** Management Action Plans as of March 31, 2023

**Appendix 2:** Management Action Plan Status Details as of March 31, 2023