

## Audit Plan 2021

#	Title	Audit Objective	Tentative Scope
1	Corporate Governance: including Anti corruption and money laundering policies	Effective corporate governance and a well-defined accountability structure are the foundation of organizational control and risk management. The objective of this audit is to recognize whether the City exhibits strong corporate governance and accountability practices and to identify areas of improvement.	Governance process and control model Corporate Culture (i.e. Tone from the Top) Code of Conduct Controls around accountability for taxpayer money Risk Management and Acceptance Fraud hotline and anonymous reporting system Anti-bribery / Anti-corruption programs Defined Org. chart and Roles & Responsibilities Various Committee/Board Composition (Including Audit committee) Governance Surveys
2	Executive Expenses including their administrators	The audit objectives is to assure the City's Executive expenses are in compliance with established policies and procedures and are valid, reasonable expenses.	Review of relevant policy and procedure Controls around expenses review and approval Accuracy and timeliness of expense report submission Review of supporting documentation for a sample of reimbursements, P-card transactions, and travel claims

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3	Vendor Performance Audit	<p>The objective of the audit is to evaluate the processes and controls in place over vendor performance management, to identify strengths and weaknesses, and provide recommendations for improvement, ensuring they align with the City's operating environment</p> <p>The audit will also focus on the economy, efficiency and effectiveness of vendors to ensure vendors are meeting required service levels and the city is getting optimal value for money.</p>	<p>Vendor performance management policies, processes and practices</p> <p>Tools and checklists in place to monitor vendor performance, including the use of analytics</p> <p>Controls around contract amendments and close out, including final payment</p> <p>Review of compliance to Service Level Agreement (SLA's) for sample contracts</p> <p>Controls around over-spends analysis and approval</p> <p>Any sponsorship programs adopted by the City will also be a part of this audit.</p>
4	Economic Development Division of Planning, Building, and Economic Development	<p>The objective of this audit is to review whether City as an adequate framework to perform economic development business recruitment, expansion and investment activities.</p>	<p>Review of Policies and procedures</p> <p>Review of department objectives and its alignment with Brampton's 2040 vision</p> <p>Review of City's current business recruitment efforts</p> <p>Process to track targets/benchmarks for each project (i.e. Jobs created, capital invested, New business start-ups etc.)</p> <p>Comparison of economic development metrics (KPIs) to other municipalities</p>

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5	Emergency Spending Review	In 2020, there have been a number of unplanned expenditures by the city due to COVID 19. The objective of the audit is to ensure any emergency expenses related to COVID were necessary, reasonable and justified.	Review of guidelines/ Policies & procedures for emergency spending protocols Emergency spending communication across departments (Economies of scale were optimized) Controls around spend review and approval Review of supporting documentation for a sample spend and payment proof
6	Transit Follow up Audit	In 2020, a full scope audit of Transit operations was completed and the unit was given a rating of "Significant Improvement Required" In 2021, a follow up audit will be conducted with the objective to ensure the recommendations have been implemented.	The following areas will be reviewed as part of the 2021 follow-up; Governance Controls Inventory Management Fuel Management Revenue Management Repair and Maintenance Attendance Recording Process Disposal Process

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7	Contract Management-Snow Removal	<p>The Operations unit of the Works and Transportation division is responsible for the operation and maintenance of City roads, including managing snow removal. The objective of the audit is to ensure that policies and procedures are in place regarding snow removal contracts and the City is getting the best value for money through the current snow removal arrangements.</p> <p>The objectives of this audit is to determine whether Work and Transportation Division:</p> <ol style="list-style-type: none"> <li>1. Meets the service levels for winter road maintenance to provide a safe and reliable transportation network in the City, and</li> <li>2. Manages the contracts, evaluates contractor performance and holds contractors accountable as per the contract terms.</li> </ol>	<p>Review of the service standards and legislative requirements/by-laws for snow clearing and how the City manages and monitors compliance;</p> <p>Controls around contractor scheduling of staff/ resources for snow clearing activities;</p> <p>Review of City's monitoring controls to ensure that that work is completed in a timely and complete manner; and</p> <p>Payments to Snow removal vendors are properly supported (Timesheets, activity logs etc.) and approved</p>
8	Real Estate Management	<p>The objective of the engagement is to examine and evaluate the adequacy and effectiveness of internal controls and processes related to realty services, and review whether real estate activities are consistent with the objectives of the City.</p>	<p>Departmental governance and oversight</p> <p>Controls around department budget preparation and monitoring process</p> <p>Review of controls around property lease/ acquisition/ disposal</p> <p>Controls around billing and lease payment Process</p> <p>Review of departmental expenses</p> <p>Compliance with City by-laws and legislative requirements</p>

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9	Corporate Facility Management and Operations audit	The Facilities Operation & Maintenance Unit is under the Public Works and Engineering Division and is responsible for managing operations at all city run facilities. The objective of the audit is to evaluate the adequacy and effectiveness of the internal controls, processes and procedures in place to mitigate the business risks associated with the execution of the City's facilities maintenance strategies and programs.	<p>Policies and procedures are current and being followed</p> <p>Compliance with City by-laws and legislative requirements</p> <p>Contracts for service providers are in place</p> <p>Control around facilities maintenance including scheduled preventive maintenance and unscheduled repairs</p> <p>Adequacy of controls over supplies/parts inventory</p>
10	IT Vendor Management	<p>The objectives of this engagement are to:</p> <ul style="list-style-type: none"> <li>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.</li> <li>Assess value for money of these arrangements.</li> </ul>	<p>Vendor management lifecycle including contracts and supporting documentation.</p> <p>IT vendor selection process, including competitive costs analysis, reviews and supporting documentation</p>

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11	IT Infrastructure & Cloud Management	<p>The objectives of this engagement are to:</p> <ul style="list-style-type: none"> <li>Assess management controls in place to manage IT infrastructure asset lifecycle management,</li> <li>Assess whether IT infrastructure delivers value at optimal cost and that they remain operational (fit for purpose),</li> <li>Review management controls over systems moving from on premises to cloud based hosting, including associated impact on infrastructure planning, and,</li> <li>Review progress made to date against the 2018 Internal Audit Risk Assessment.</li> </ul>	<p>The scope includes governance and management processes, architecture management processes, monitoring, support arrangements, capacity planning, system reliability and availability processes.</p> <p>Review of documents, logs, agreements and reporting, including third parties.</p> <p>On premises, cloud and hybrid infrastructure.</p> <p>Owned and outsourced cloud services, including application, security or infrastructure as a service arrangements.</p>
12	Project Assurance: IT Management Action Plans	<p>The objective is to provide assurance that Cyber Security and IT management actions plans are in place, that they address known risks and audit findings, and that the necessary changes are implemented.</p>	<p>IT plans to address the accumulation of audit findings and know risks. The engagement will include the 2020 Cyber Security Assessment findings. Internal Audit will monitor and report on progress.</p>
13	Project Assurance: Class (current system) migration to A2G (new system)	<p>The objectives are to:</p> <ul style="list-style-type: none"> <li>Ensure past audit findings have been addressed; and,</li> <li>Ensure suitable controls (such as segregation of duties, traceable transactions) are in place.</li> </ul>	<p>Monitor and report on objectives throughout the Project and the System Development Lifecycle.</p>

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14	Project Assurance for implementation of video court appearances	Assist client with the installation of video equipment.	<ul style="list-style-type: none"> <li>• To ensure the security of the information</li> <li>• Restricted access to the information</li> <li>• Readily availability of the information</li> <li>• Safety around retaining and disposing the information.</li> </ul>