

Appendix 1: 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 Due at the Feb 2024 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.	Completed Presenting at the Nov 7 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.	Completed Presenting at the Nov 7 Audit Committee
Asset Management – Public Works	This audit will review processes in place to procure, store, monitor, dispose, and safeguard small movable machinery, equipment, and tools used in City operations.	In progress Presenting at the Feb 2024 Audit Committee

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.	Deferred to 2024 Replaced by the Review of Q2 2023 Procurement Activities
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).	Completed Reported at the June 2023 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.	Completed Presenting at the Nov 7 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.	In Progress Due at the Feb 2024 Audit Committee
Review of Q2 2023 Procurement Activities	<p>This review serves as a follow-up to the Q3 2022 Limited Tendering (LT) Audit, with a focus on Q2 LT procurements and the extensions of non-public tender procurements.</p> <p>This was added to the Internal Audit Work Plan through Committee of Council resolution CW316-2023 on September 20, 2023.</p>	<p>Added by City Council (Sept 20, 2023) and in progress</p> <p>Presenting at the Feb 2024 Audit Committee</p>

Audits on the Horizon

If we receive additional resources, we will start on the By-Law Enforcement Project towards the end of 2023. This project was originally scheduled for Q4 2023 and was replaced by Council request to take on the review of the Q2 2023 Procurement Activities.

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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.