



**SUBJECT: Report providing summary of in-progress management action plans**

**TO: Audit Committee**

**FROM: City Auditor's Office**

Report Number: CA-03-19

Wards Affected: Not applicable

File Numbers: 430-01

Date to Committee: April 3, 2019

Date to Council: April 23, 2019

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**Recommendation:**

Receive and file City Auditor's Office report CA-03-19 providing a summary of the management action plans in progress to address all issues as detailed in Appendix A.

**Purpose:**

Communicate status of in progress management action plans.

An Engaging City

- Good Governance

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**Executive Summary:**

Summary of In-Progress Management Action Plans as of February 28, 2019	2017 - 2018					
	Number	High	Medium <sup>1</sup>	Low <sup>2</sup>	Not Rated	Total
Documented	1	16	22	1	40	
Disagreed	0	0	1		1	
Closed	1	10	15	1	27	
Related to	In Progress	0	6	6	0	12
Parking By-Law Enforcement		0	2	0	0	
Construction Field Inspection		0	2	3	0	
Health Safety & Wellness		0	2	3	0	
<b>Notes:</b>						
1. Medium also includes "Significant Improvement Required" rating						
2. Low also includes "Some improvement required" rating						

## Background and Discussion:

Standard 2500 of the Professional Practice of Internal Auditing sets out expectation of professional auditors to ensure that proposed management action plans have been effectively implemented. This applies in all cases except where "senior management has accepted the risk of not taking action".

Follow up completed with the Director and Managers responsible for management action plans in progress:

- Bi-monthly for those audit issues rated as high,
- Every 4 months for those audit issues rated medium, and
- Semi-annually for those audit issues rated low.

Report the status of in- progress management action plans to the Audit Committee quarterly; last reported in CA-15-18 (November 7, 2018) as of June 30, 2018 for high- , medium- and low-risk issues.

## Strategy/process

### Recently Reported Audits Included in Report

- Health, Safety & Wellness.

### Target Date Revisions

No target revisions this report.

### **Items in Progress for More Than 180 Days Past Original Due Date**

This section provides further information as to the reasons for delays in implementing the management action plan for high- and medium-risk items in progress for more than 180 days past the original expected resolution date.

There are no items to report.

### **Resolution Rate Since Audit Report Issuance**

- Parking By-Law Enforcement - 67%
- Construction Field Inspection – 17%

### **100% Complete (since last report)**

- Winter Maintenance Roads & Sidewalks – Two action items (within the broader set of 13 action items) were closed based on management’s interim steps to reduce the risk and the provision that this service will be subject to a follow up audit in the 2020 audit work plan.
  - Inventory Management
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### **Financial Matters:**

Not applicable.

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### **Connections:**

Not applicable.

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### **Public Engagement Matters:**

Not applicable.

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### **Conclusion:**

In-progress management action plans are being addressed by management and staff.

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Respectfully submitted,

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City Auditor

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**Appendices:**

- A. CA-03-19 Status of In-Progress Management Action Plans

**Report Approval:**

All reports are reviewed and/or approved by Department Director, Director of Finance and Director of Legal. Final approval is by the City Manager.