



SUBJECT: Summary of in progress management action plans

TO: Audit Committee

FROM: City Auditor's Office

Report Number: CA-11-19

Wards Affected: Not Applicable

File Numbers: 430-01

Date to Committee: September 11, 2019

Date to Council: September 23, 2019

Recommendation:

Receive and file city auditor's office report CA-11-19 providing a summary of the management action plans in progress to address high- and low- risk issues as detailed in Appendix A.

Purpose:

Communicate status of in progress management action plans.

An Engaging City

- Good Governance

Executive Summary:

Summary of In-Progress Management Action Plans as of June 30, 2019	2017 - 2019					
	Number	High	Medium ¹	Low ²	Not Rated	Total
	Documented	3	17	25	1	46
	Disagreed	0	0	1		1
	Closed	1	13	20	1	35
Related to	In Progress	2	4	4	0	10
Parking By-Law Enforcement		0	2	0	0	
Construction Field Inspection		0	0	1	0	
Health Safety & Wellness		0	1	0	0	
Fire Emergency Communications		2	1	2	0	
GL Account Reconciliation Follow-up		0	0	1	0	
Notes:						
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-09-19 (June 5, 2019) as of April 30, 2019.

Recently Reported Audits Included in Report

- GL Account Reconciliation Follow-up

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

Audit	Date Issued	Resolution Rate	
		Current	Previous (as of April 30/19)
Parking By-Law Enforcement	April 19, 2018	67%	67%
Construction Field Inspection	Sept. 27, 2018	80%	50%
Health, Safety & Wellness	Dec. 3, 2018	83%	0%
Fire Emergency Communications	March 1, 2019	0%	0%
GL Account Reconciliation Follow-up	June 29, 2019	0%	N/A

100% Complete (since last report)

There are no items to report.

Financial Matters:

Not Applicable.

Connections:

Of the audits listed above, there are no primary linkages to the Strategic Plan or 2018-2022 Burlington's Plan From Vision to Focus. The implementation of the Enterprise Resource Planning (ERP) project (identified in 5.3 of Focus Area 5: Delivering Customer Centric Services with a Focus on Efficiency and Technology Transformation) may have an impact on the GL account reconciliation process.

Public Engagement Matters:

Not applicable.

Conclusion:

Significant progress has been made in Construction Field Inspection and Health, Safety & Wellness in implementation of management action plans. Follow-up for high- and medium-risk issues will occur with responsible parties as of August 31, 2019.

Respectfully submitted,

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City Auditor

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Appendices:

A. CA-06-19 Appendix A - 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.