



SUBJECT: Summary of in progress management action plans

TO: Audit Committee

FROM: City Auditor's Office

Report Number: CA-06-19

Wards Affected: Not Applicable

File Numbers: 430-01

Date to Committee: June 5, 2019

Date to Council: June 17, 2019

Recommendation:

Receive and file city auditor’s office report CA-06-19 providing a summary of the management action plans in progress to address high- and medium-risk issues as detailed in Appendix A.

Purpose:

Communicate status of in progress management action plans.

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Executive Summary:

Summary of In-Progress Management Action Plans as of April 30, 2019	Number	High	Medium ¹	Low ²	Not Rated	Total
	Documented	3	17	24	1	45
	Disagreed	0	0	1		1
	Closed	1	10	17	1	29
Related to	In Progress	2	7	6	0	15
Parking By-Law Enforcement		0	2	0	0	
Construction Field Inspection		0	2	1	0	
Health Safety & Wellness		0	2	3	0	
Fire Emergency Communications		2	1	2	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-03-19 (April 3, 2019) as of February 28, 2019.

Strategy/process

Recently Reported Audits Included in Report

- Fire Emergency Communications

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 – 50%
- Health, Safety & Wellness – 0%
- Fire Emergency Communications – 0%

100% Complete (since last report)

There are no items to report.

Financial Matters:

Not applicable

Connections:

Not applicable

Public Engagement Matters:

Not applicable

Conclusion:

Continued follow-up with management ensures management action plans are being addressed within established timeframes.

Respectfully submitted,

Sheila M. Jones, CIA, CFE, CGAP, CRMA, CCSA

City Auditor

905-335-7600 ext. 7872

Appendices:

- A. CA-06-19 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.