



SUBJECT: Summary of in-progress Management Action Plans

TO: Audit Committee

FROM: City Auditor's Office

Report Number: CA-02-21

Wards Affected: Not applicable

File Numbers: 430-01

Date to Committee: December 8, 2021

Date to Council: December 14, 2021

Recommendation:

Receive and file city auditor's office report CA-02-21 providing a summary of the Management Action Plans in progress as detailed in appendix A.

PURPOSE:

Vision to Focus Alignment:

- Deliver customer centric services with a focus on efficiency and technology transformation

Background and Discussion:

At the conclusion of most audit projects, the City Auditor provides an audit report to Management which typically identifies one or more recommendations for Management to address. Management's response to these recommendations are called 'Management Action Plans' (MAPS).

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*". The City Auditor follows-up regularly with Management in service areas that previously received audit projects to ensure that there

is progress against their respective MAPS. The following report to Audit Committee (submitted quarterly) is a summary of that progress.

Strategy/process

Below is a summary of the In-Progress Management Action Plans (MAPS) from the most recent report to Audit Committee on February 12, 2020 (Report CA-02-20):

Audit Project Name:	High	Medium	Low	
Parking By-Law Enforcement	0	1	0	
Fire Emergency Communications	2	0	2	
CRM Implementation & On-going Operations	1	3	3	
	3	4	5	Total In-Progress

Below is a summary of the MAPS from audit projects added since the last report:

Audit Project Name:	High	Medium	Low	
Accounts Payable & P-Card (Feb 2020)	1	4	1	
Corporate Cloud Computing Mngt. (Sept 2020)	0	4	0	
	1	8	1	Total In-Progress

The City Auditor followed-up with the Directors and their respective staff in the service areas where audit projects had previously been completed and where MAPS were outstanding. Below is a summary of the in-progress MAPS from all previous audit projects as of Dec 8, 2021:

Audit Project Name:	High	Medium	Low	
Parking By-Law Enforcement	0	1	0	
Fire Emergency Communications	0	0	0	
CRM Implementation & On-going Operations	0	0	0	
Accounts Payable & P-Card	1	0	0	
Corporate Cloud Computing Management	0	4	0	
	1	5	0	Total In-Progress

Management had provided the City Auditor with detailed progress updates for all the outstanding Management Action Plans. The City Auditor reviewed the detailed progress updates to determine whether the MAPS were complete as per the original 'Management Response' in the respective audit report. The tables above indicate the remaining (incomplete) Management Action Plans. The City Auditor will continue to follow-up with the accountable Management until all MAPS are complete. For clarity, Management from these service areas also periodically report directly to Council or Committee to provide project/program updates (outside of this audit process).

The following table demonstrates the resolution (completion) rate of all outstanding Management Action Plans (MAPS) from past audit projects.

Audit Project Name	Date Issued	Resolution Rate	
		Current	Previous (as of Feb 2020)
Parking By-Law Enforcement	April 19, 2018	83%	83%
Fire Emergency Communications	March 1, 2019	100%	20%
CRM Implementation & On-going Operations	Oct 11, 2019	100%	0%
Accounts Payable & P-Card	Feb 12, 2020	83%	N/A
Corporate Cloud Computing Mngt.	Sept 16, 2020	0%	N/A

Options Considered

Following up on in-progress Management Action Plans is consistent with audit professional standards and is a best practice. There were no alternatives considered when drafting this report.

Financial Matters:

Total Financial Impact

Not applicable.

Source of Funding

Not applicable.

Other Resource Impacts

Not applicable.

Climate Implications

Not applicable.

Engagement Matters:

Not applicable.

Conclusion:

Staff accountable for Management Action Plans (MAPS) within past audits have made progress since last reported to Audit Committee. Those MAPS that are still outstanding have revised completion dates identified in appendix a. The City Auditor will continue to follow-up regularly until all have been deemed to be 'Complete'.

Respectfully submitted,

Maciej Jurczyk, CPA, CMA, CIA, CRMA

City Auditor

maciej.jurczyk@burlington.ca

Appendices:

- A. CA-02-21 Detailed summary of in-progress Management Action Plans

Report Approval:

All reports are reviewed and/or approved by Department Director, the Chief Financial Officer and the Executive Director of Legal Services & Corporation Counsel.