

Audit Project	Project Type	Last Time Audited	Service Area	Proposed Time-Frame	Budgeted Time (hrs.)	Scope, Rational, Risks
ERP Project Audit - Phase 1 (Governance & project management controls)	Project Audit	Never	ITS, HR & Finance	Q1-Q3 2022	295	<p>Scope: The objective of this review will be to ensure that the ERP project framework is aligned with project management best practices and ultimately to ensure that the ERP project is set up for success. The following areas may be included in the scope of this audit: reviewing and assessing core project documentation for alignment with project management best practices, reviewing governance and decision-making frameworks, reviewing financial and staff/vendor resources dedicated to the project and change management and risk management strategies. Finally, the procurement of the ERP platform, advisory consultant and integration partner may be considered in the scope of the audit. Subject to budget availability, a third-party consultant with expertise in ERP implementations will be procured (in conjunction with ITS, Finance, & HR) to support this review.</p> <p>Rationale: The ERP Project has an enterprise wide scope, that will transform the City's key financial and HR business processes. The transformative nature of an ERP Implementation has generally a high risk profile in any organization due to the degree of change in key high-use HR, Finance and ITS business processes. With a budget of \$9.84M, this project is among the highest resourced projects in the capital budget.</p> <p>Risks: Project management execution is typically the largest risk associated with ERP Project implementations. This may manifest itself with a loss of project control (i.e. ineffective or untimely decision making, lack of resources, re-work, changes, delays etc.) or a lack of staff adoption of the solution post-implementation (i.e. whereby the benefits of the ERP solution are not realized due to a lack of staff buy-in).</p>
Health & Safety: pandemic-related protocols for customers and staff	Compliance Audit	Never	HR & All Service Areas	Q2-Q3 2022	285	<p>Scope: The audit will include an assessment of the current protocols and processes to ensure that evolving provincial & regional health orders related to the COVID-19 pandemic are being adhered to. A sample of departmental COVID safety plans and testing of compliance to established corporate COVID-19 safety measures at various City sites and departments will also be conducted.</p> <p>Rationale: The City has a statutory requirement to "keep a safe and well-maintained workplace; to take all reasonable precautions to protect workers from illness and/or injury". As a service-based organization, the City has hundreds of employees in public-facing environments where the risk of contracting COVID-19 places them at a higher risk.</p> <p>Risks: The risk of City employees or customers contracting COVID-19 is high given the nature of how many City services are delivered. Ancillary effects may include service disruptions due to a lack of available staff and/or increased financial costs from backfilling positions, overtime and increased personal-protective-equipment (PPE).</p>
IT Cyber-security (intrusion detection & prevention controls)	Operational Audit	Never	ITS	Q3 - Q4 2022	120	<p>Scope: The purpose of this audit is to review the security/access around hardware and software controls to prevent and detect unauthorized intrusions. The scope will include a review of previous IT security assessments and discuss the City's IT Governance policies and procedures around security with the Chief Information Officer and his staff. Working in conjunction with the ITS staff & the City Auditor, a third-party consultant with expertise in cyber-security will be procured to conduct the required testing and evaluation.</p> <p>Rationale: City of Burlington like many other organizations will continue to have exposure to cyber-attacks. As the City transitions to ever greater digitization of its services, the exposure to unwanted intrusions will likely increase.</p> <p>Risks: The risk of unauthorized external (or internal) access to the City's IT infrastructure may result in data loss, reputational damage, privacy breaches and/or financial losses.</p>
Procurement Audit (transactions under \$50,000)	Operational & Compliance Audit	2013 Procure to Pay (under \$25,000) Audit	Finance & All Service Areas	Q3 - Q4 2022	285	<p>Scope: The audit will include the procurement process of evaluating and awarding procurements/contracts with values under \$50,000 and review for compliance a sample of goods/service procurements against Corporate policies and procedures as well as City's procurement by-law. Goods/services obtained through a P-Card will be excluded from scope as they were recently reviewed in 2019.</p> <p>Rationale: Procurement by its very nature is a complex business process in most organizations, can be high profile in nature (particularly in the broader public-sector), has a low degree of automation, and is highly decentralized. Within the City of Burlington, the value of goods and services being procured annually within the operating budget is approximately \$40M and \$76M in the capital budget. These preceding factors make the procurement process a high-risk business process, particularly transactions under \$50,000 which have a lower standard of control under the Procurement Bylaw.</p> <p>Risks: Non-compliance to procurement policies, procedures and the City's by-law may lead to financial, legal or reputational implications.</p>
Environmental Strategies Review	Performance Audit	Never	Environment and Energy	Q4 2022 - Q1 2023	135	<p>Scope: The Audit will review environmental strategies approved by City Council that are aligned with the City's Strategic Plans. The associated workplans or implementation plans will be further reviewed to assess their relative performance/progress as well as the effectiveness of communications back to Council and residents.</p> <p>Rationale: The City has approved a number of high profile environmental strategies this term of Council including the declaration of a climate emergency in 2019. Environmental stewardship is featured prominently in the City's Strategic Plan (Vision 2040) and Strategic Roadmap for this term of Council (Vision to Focus Roadmap). This review will evaluate the effectiveness of the City's investment in its environmental strategies.</p> <p>Risks: Given that environmental stewardship was approved by the City's Council as a major strategic initiative, there is a reputational risk to Burlington's residents if these initiatives do not meet their stated objectives.</p>