



SUBJECT: Summary of in-progress Management Action Plans

TO: Audit Committee

FROM: City Auditor's Office

Report Number: CA-01-22

Wards Affected: Not Applicable

File Numbers: 430-01

Date to Committee: February 9, 2022

Date to Council: February 15, 2022

Recommendation:

Receive and file city auditor's office report CA-01-22 providing a summary of the Management Action Plans in progress as identified 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 December 8, 2021 (Report CA-02-21):

Audit Project Name:	High	Medium	Low	
Parking By-Law Enforcement	0	1	0	
Accounts Payable & P-Card	1	0	0	
Corporate Cloud Computing Mngt.	0	4	0	
	1	5	0	Total In-Progress

Note: There have been no new MAPS added since the last meeting of Audit Committee.

The City Auditor followed-up with the Senior Leaders 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 February 9, 2022:

Audit Project Name:	High	Medium	Low	
Parking By-Law Enforcement	0	0	0	
Accounts Payable & P-Card	0	0	0	
Corporate Cloud Computing Management	0	4	0	
	0	4	0	Total In-Progress

All outstanding MAPS have been addressed and completed from the 2018 Parking By-Law Enforcement Audit and 2019 Accounts Payable & P-Card Audit.

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.

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. 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

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Appendices: (if none delete section)

- A. CA-01-22 Appendix A: Detailed summary of 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.