



**SUBJECT:** Summary of In-Progress Management Action Plans

**TO:** Audit Committee

**FROM:** Office of the City Auditor

Report Number: CA-07-22

Wards Affected: Not Applicable

File Numbers: 430-01

Date to Committee: September 12, 2022

Date to Council: September 20, 2022

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### **Recommendation:**

Receive and file office of the city auditor report CA-07-22 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

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### **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 Institute of Internal Auditors' Professional Standards sets out requirements of internal auditors to ensure that 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 June 8, 2022 (Report CA-04-22):

<b>Audit Project Name:</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	
Corporate Cloud Computing Management	0	3	0	
	0	3	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 Management 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 Sept 12, 2022:

<b>Audit Project Name:</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	
Corporate Cloud Computing Management	0	1	0	
	0	1	0	Total In-Progress

The City Auditor reviewed the detailed progress updates to determine whether the MAPS were complete as per the original Management Action Plan in the respective audit report (see Appendix-A). The table above indicates the remaining (incomplete) MAPS. 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 a Professional Standards requirement for Internal Auditors. There were no alternatives considered when drafting this report.

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### Financial Matters:

Not applicable.

### Total Financial Impact

Not applicable.

**Source of Funding**

Not applicable.

**Other Resource Impacts**

Not applicable.

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**Climate Implications**

Not applicable.

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**Engagement Matters:**

Not applicable.

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**Conclusion:**

Staff accountable for Management Action Plans (MAPS) from 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'.

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Respectfully submitted,

Maciej Jurczyk, CPA, CMA, CIA, CRMA, LSSGB, CFE

City Auditor

[maciej.jurczyk@burlington.ca](mailto:maciej.jurczyk@burlington.ca)

**Appendices:**

- A. CA-07-22 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.