



**City of Burlington  
Office of the City Auditor  
DASHBOARD**

**Report #  
CA-13-24  
Effective:  
Aug 21, 2024**

Audit Plan Status					
Audit Plan	Percentage Complete	Audit Phase	Project Status	Due Date	
Procurement (< \$50,000)	<div style="width: 100%;"><div style="width: 100%;"></div></div>	100%	-	Complete	12-Sep-23
Cash Handling/Revenues	<div style="width: 65%;"><div style="width: 65%;"></div></div>	65%	Fieldwork	In Progress	4-Dec-24
Community Funding & Grant programs	<div style="width: 25%;"><div style="width: 25%;"></div></div>	25%	Planning	In Progress	4-Dec-24
Anti-Fraud Awareness & Education Program	<div style="width: 85%;"><div style="width: 85%;"></div></div>	85%	Fieldwork	In Progress	4-Dec-24
Cyber-Security ("Detect & Respond" controls)	<div style="width: 20%;"><div style="width: 20%;"></div></div>	20%	Planning	In Progress	Q1 2025
AVL Implementation	<div style="width: 0%;"><div style="width: 0%;"></div></div>	0%	-	Not started	Q1 2025

**Highlights from the Last Quarter**

- Procurement Audit - Complete and presented to Audit Committee; see report CA-14-24.
- Cash Handling/Revenues - Fieldwork phase in progress (complete in some depts, in-progress in others). Depts under review: Finance, Parking, Transit, Recreation, Bylaw Compliance, Halton Court Services and Service Burlington. Audit scope defined to include: business process for revenues, IT controls, physical security controls, POS & ERP integration, policy framework.
- Community Funding/Grants Audit - Planning underway with successful kick-off meetings with multiple depts. On track for Dec 4.
- Cyber-Security (Detect/Respond) Audit - Planning: scope of work defined; procuring third-party co-sourcing experts to support the audit. Fieldwork scheduled for Nov/Dec with completion in Jan 2025.
- AVL Implementation Audit - Not started - focus this past quarter was to wrap up Procurement and Cash/Revenue audits. Audit will begin in Sept/Oct, but completion is delayed from Dec 4, 2024 to Q1 2025.
- Anti-fraud Program: work on-going; focus this past quarter was reviewing and updating HR policies related to fraud.
- Meeting/on-boarding with new Head of Corporate Affairs.
- Updated Office of the City Auditor's Charter; see report CA-15-24.
- Supporting the review of the Audit Committee's effectiveness as per Terms of Reference.

**Changes to Annual Audit Plan**

None

**Other Initiatives**

Project Name	Status
Advisory - Supporting the Burlington Leadership Team	Complete
Advisory - Supporting Risk Community of Practice	Continuous
Admin - Performance Management process	In Progress
Admin - Supporting Staff Interviews	Complete
Advisory - Supporting HR for policy review	In Progress
Advisory - Supporting Audit Committee effectiveness	In Progress



**Key Performance Indicators (KPI's)**

	Actual to Date	Target	Comments
<b>Output</b>			
Completion of 2024 Audit Plan	16.7%	100%	See chart above for details.
Percentage of recommendations accepted by Management	100%	100%	
Percentage of recommendations completed	23.1%	85%	14 New MAPS added in 2024
Percentage of recommendations implemented by the original agreed date	100%	85%	
<b>Quality</b>			
Post Audit Survey	84.3%	85%	Includes all 2022-2024 Audits
Quality Assurance Review	100%	100%	Includes all 2022-2024 Audits
<b>Continuing Professional Education</b>			
Chartered Professional Accountant (CPA) & CIA/CRMA/CFE Accreditations	31	40	Webinars: Cyber-security, AI, CoPilot

**Budget**

	BUDGET	ACTUALS	Variance (\$)	
Professional Development (i.e. Training, Prof. Memberships)	\$5,000	\$2,031	\$2,969	<b>A</b>
Purchased Services (i.e. External Consulting, Mobile phone)	\$42,520	\$1,897	\$40,623	<b>B</b>

Note **A** - Includes annual membership to IIA, ACFE, MIAA, CPA. Note **B** - Includes quality assurance fee payable to Deloitte.