



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

**Report #  
CA-17-24  
Effective:  
Nov 13, 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: 75%;"><div style="width: 75%;"></div></div>	75%	Fieldwork	In Progress	Q1 2025
Community Funding & Grant programs	<div style="width: 70%;"><div style="width: 70%;"></div></div>	70%	Fieldwork	In Progress	Q1 2025
Anti-Fraud Awareness & Education Program	<div style="width: 100%;"><div style="width: 100%;"></div></div>	100%	-	Complete	4-Dec-24
Cyber-Security ("Detect & Respond" controls)	<div style="width: 30%;"><div style="width: 30%;"></div></div>	30%	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 includes: business process for revenues, IT controls, physical security controls, POS & ERP integration, policy framework. Not completed in time for Dec 4th meeting due to under-estimating the effort required for this corporate-wide audit, will be reported to Committee in Q1 2025.
- Community Funding/Grants Audit - Fieldwork underway across multiple corporate depts. Not completed in time for Dec 4th meeting, will be reported to Committee in Q1 2025.
- Cyber-Security (Detect/Respond) Audit - Planning stage nearly complete. Fieldwork scheduled for December with completion in Jan 2025 and reporting in February.
- AVL Implementation Audit - Not started - Cascading delays from Procurement and Cash/Revenue audits prevented work from starting on this audit. Objective is to start and complete this audit in Q1 2025.
- Anti-fraud Program: workplan was completed; advisory work on employee Whistleblower Policy will continue in 2025.
- Completed 2025 Audit Plan including: corporate-wide risk assessment, jurisdictional scan and consultation with Senior Management.
- Meeting/on-boarding with new Head of Corporate Affairs.
- Supporting the performance evaluation process for the City Auditor, Audit Committee self-evaluation (effectiveness survey)

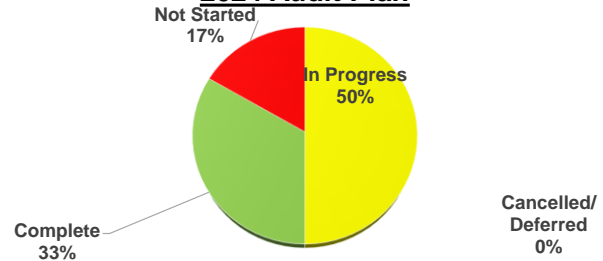
**Changes to Annual Audit Plan**

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**Other Initiatives**

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

**2024 Audit Plan**



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

	Actual to Date	Target	Comments
<b>Output</b>			
Completion of Audit Plan	33.3%	100%	See chart above for details.
Percentage of recommendations accepted by Management	100%	100%	
Percentage of recommendations completed	42.3%	85%	14 New MAPS added in 2024
Percentage of recommendations completed by the original agreed date	91%	85%	
<b>Quality</b>			
Post Audit Survey	86.3%	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	40.66	40	Webinars: Cyber-security, AI, CoPilot

**Budget**

	BUDGET	ACTUALS	Variance (\$)
Professional Development (i.e. Training, Prof. Memberships)	\$5,000	\$2,226	\$2,774 <b>A</b>
Purchased Services (i.e. External Consulting, Mobile phone)	\$42,520	\$2,002	\$40,518 <b>B</b>

Note **A** - Includes memberships to IIA, ACFE, MIAA, CPA. Note **B** - Quality assurance fee payable to Deloitte; remainder allocated to Cyber-Audit.