

Report Summary				Observation Status for Management Action Plan as of March, 2020					Notes
Internal Audit Plan Year	Report	Report Issue Date	Total High & Medium Risk Observations	Observations Closed	In Progress Observations	Past Due Observations	On Hold (See Notes)	Overall Deadline	
2016	Burgoyne Bridge Performance Assessment	Feb-16	8	6	0	0	2	Mar/21	The two past due observations pertain to project cost estimating and document management. The projects have scope has changed and thus the overall deadline has also changed from the original MAP report. Asset Management Office (AMO) has developed a work plan for cost estimating model based on three phases. The first phase is to develop a cost estimating process, which has already started.
2017	Fleet, Equipment Management & Replacement Process	Jan-17	4	3	0	0	1	Dec/20	The past due observation pertains to formalization of Fleet Strategy. Vision and mission update as well as the Policy within Public Works Vehicle and Equipment is in process, and will be completed in conjunction with the Fleet Strategy
2017	Fleet Parts Inventory & Fuel Audit	Nov-17	2	1	0	0	1	n/a	The observation on hold pertains to research the cost and benefit associated with installation of automatic fuel pumps. The research is dependent on Council's direction on Niagara Region's role in Material Recycling Facilities (MRF)
2018	Information Technology Security and Data Backup Controls Audit	Apr-18	16	13	3	0		Apr/20	The three observations in process pertain to security assessments, remote sites of infrastructure devices and investigation of CMDB tool.
2018	Grants and Incentive Program	Jun-18	4	0	4	0		Dec/20	The four observations in process pertain to program rationalization, standardization of operating procedures, establishment of performance measures and improvement of administrative efficiency in regional grants program
2018	Payroll Audit: Phase 1 - Timekeeping Process	Aug-18	2	2	0	0		Dec/20	Management has indicated that both action plans have been completed. These two action plans pertain to 1) adding additional manager timekeeping licenses, allowing for manager level approvals, against the cost/risk of potential payroll errors. 2) Segregation of duty in signing off timekeeping in Kronos.
2018	Procurement Audit	Jan-20	4	0	4	0		Dec/20	Finalization of mandatory e-learning module which provides an overview of Niagara Region's Procurement Bylaw with a specific focus on formal and informal procurement processes to ensure standardization and consistency throughout the organization Implementation of the Procurement Navigator, an online tool to assist staff in identifying the correct procurement process to undertake to ensure compliance to Procurement By-law
2019	Non-competitive Procurement Audit	Jan-20	3	0	3	0		Jul/20	Updating of Procurement By-law is approximately 80% complete which provide an improved vehicle for modernizing the procurement process, educating staff/management and monitoring of transactions from a compliance perspective
2020	Sick Benefits Audit	Jan-20	0						
2020	Health Benefits Claims Audit	Mar-20	2		2			Dec/21	Management is continuing to study and work with partners to implement the action plans within the prescribed timelines in the most efficient method possible.
Total High and Medium Risk Observations			45	25	16	0	4		

Observations closed: Responsible management has indicated that the action plans have completed.  
In Progress Observations: Management action plans due beyond Feb 10, 2020 are underway.  
Past Due Observations: Action plans due by Feb 10, 2020 have not fully acted upon.  
On Hold: Recommendations that responsible management agreed but has not started implementing, or started but currently stop proceeding.  
Overall Deadline: The date that responsible management has agreed to complete observations in the audit report.  
NOTES: Some action plans have been put on hold to allow a focus on essential services during the Pandemic period.