
Subject: Management Action Plan Update

Report to: Audit Committee

Report date: Monday, December 7, 2020

Recommendations

1. That report AC-C 12-2020 regarding the current status of audit recommendations **BE RECEIVED.**

Key Facts

- The purpose of this report is to provide Audit Committee with a status update on management responses to audit recommendations since 2016 that are not fully implemented.
- This report will cover all audits completed and issued up to the previous Audit Committee meeting, September 21, 2020 and Corporate Services Committee meeting, June 17, 2020 that may have some action plans in progress.
- Management Action Plan (MAP) status updates are considered a best practice by the Institute of Internal Auditors (IIA) to ensure Audit Committee is aware of any outstanding risk areas within the corporation.
- A total of 15 outstanding high and medium risk audit recommendations and related management responses are detailed in this audit report.

Financial Considerations

There are no immediate budgetary considerations associated with this report. The audit recommendations and subsequent Management Action Plans (MAPs) had budgetary implications associated with their implementation and which are accommodated within current operating budgets.

Analysis

Many of the program areas have continued the implementation of management action plans as noted in the attached summary. Since the last report three management action plans have been completed and additionally, an update to the Burgoyne Bridge

Audit action plan has been provided. A more detailed and updated summary is attached to this report.

Alternatives Reviewed

No other alternatives were reviewed at this time.

Relationship to Council Strategic Priorities

Internal Audit along with related audit functions such as Value-for-money (VFM) audits and compliance reviews were identified and approved within the current Council's Strategic Priority – Sustainable and Engaging Government. The goal of this strategic initiative is a commitment to high quality, efficient, fiscally sustainable and coordinated core services through enhanced communication, partnerships and collaborations with the community.

Management Action Plan status updates satisfy IIA Performance Standard 2500 – Monitoring Progress. “The Chief Audit Executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented.”

Other Pertinent Reports

AC-C 5-2020 – Management Action Plan Follow-up Report

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Appendices: Appendix 1 – AC-C 12-2020 Management Action Plan Update