

DATE: Friday, September 11, 2015

TO: Honourable Mayor Bevilacqua and Members of Council

FROM: Paul Wallis, Director of Internal Audit

RE: Communication – Status of Management Action Plans

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Item #	6
Report No.	11 (FAA)
Council - September 16/15	

Report #11, Item 6 of the September 8, 2015 Finance, Administration and Audit Committee

Purpose

To provide an update on the information requested at the September 8th, 2015 meeting of the Finance, Administration and Audit Committee regarding the status of management action plans related to audits since 2012.

Background

At the September 8, 2015 meeting of the Finance, Administration and Audit Committee, Internal Audit presented an update on the status of management action plans related to outstanding recommendations from completed audits dating back to 2012. A request was made by the Committee for further updates to include timelines and budget implications related to management action plans and the implementation of audit recommendations.

Internal Audit requests management to provide estimated completion dates for management action plans included in the audit report, and assesses completion dates provided for reasonableness and timeliness. These dates are monitored by Internal Audit staff on an ongoing basis for audit follow up purposes.

Typically, information about the potential impact of management action plans on departmental budgets is not immediately available when the action plans are being formulated. Management action plans may be subject to ongoing development and refinement as they are implemented based on a number of factors including changes in staffing, technology, and operational processes. For this reason, Internal Audit does not include budget information in management action plans in the final audit report.

Conclusion

Going forward, Internal Audit will include timelines and budget information in the updates to Council on the status of management action plans, to the extent that this information is provided by management. Internal Audit has initiated the process of contacting the relevant department heads for budget information related to all current outstanding management action plans, and will provide any information received with the status update at a future meeting of the Finance, Administration and Audit Committee.

Attachments

None.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "P. Wallis".

on behalf of

Paul Wallis

Director of Internal Audit