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**REPORT TITLE: 2021 Enterprise Audit Services Risk Based Work Plan**

**FROM: Jennifer Weinman, Interim Director, Enterprise Risk and Audit Services**

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## **RECOMMENDATION**

**That the 2021 Enterprise Audit Services Risk Based Work Plan as outlined in the report of the Interim Director, Enterprise Risk and Audit Services, listed on the March 4, 2021 Audit and Risk Committee agenda titled “2021 Enterprise Audit Services Risk Based Work Plan”, be approved.**

### **REPORT HIGHLIGHTS**

- The 2021 Enterprise Audit Services Risk Based Work Plan (“Work Plan”) was developed based on risk assessment information from various sources and applying a risk management framework.
- The Work Plan takes into consideration risk impact of the COVID-19 pandemic on the Region of Peel (the Region).
- It is intended to provide the Audit and Risk Committee and senior leadership reasonable assurance that higher risk areas in the Region are being audited.
- Six audit staff (67 per cent of the team) are redeployed in support of the Region’s COVID-19 response.
- New audit projects will commence in September 2021.

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## **DISCUSSION**

### **1. Background**

Enterprise Risk and Audit Services has a responsibility to develop an annual work plan in accordance with the International Standards for the Professional Practice of Internal Auditing (“Standards”). The 2021 Enterprise Audit Services Risk Based Work Plan (“Work Plan”) is intended to provide the Audit and Risk Committee and senior leadership reasonable assurance that higher risk areas in the Region of Peel (“the Region”) are being audited.

The Work Plan sets the priorities for Enterprise Audit Services activities in 2021. The goal of the 2021 Work Plan is to capture the current and emerging risks with a focus on those related to the COVID-19 pandemic emergency response and recovery.

The following methodology was used in developing the Work Plan:

- Interviews with the leads of the command sections of Regional Emergency Operations Centre, and members of the senior leadership group directly involved in COVID-19 response.

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- Interviews with selected directors based on risks.
- Application of a risk management framework to prioritize areas with higher risk.
- Consideration of past audits and auditors' experiences.

Enterprise Audit Services engaged an external consultant to develop a risk-based Information and Technology Audit Work Plan for 2019-2022. Information and Technology projects for 2021 have been selected. They will be conducted by third-party subject matter experts and will be awarded through a competitive procurement process.

Enterprise Audit Services will update the Audit and Risk Committee and senior leadership of changes to the Work Plan, in accordance with the Enterprise Risk and Audit Services Charter and the Standards. The Standards require that Enterprise Risk and Audit Services review and adjust the Work Plan in response to changes in the business, risks, operations, programs, systems, and controls; and that changes related to the Work Plan be reported.

## 2. 2021 Enterprise Audit Services Risk Based Work Plan

In 2021, the Region of Peel continues to respond to the COVID-19 pandemic. This response, including leading the mass vaccination program, is a critical priority to help ensure the health and safety of the residents of Peel. In support of this important work, six staff from the Enterprise Risk and Audit Services division have been reassigned into positions supporting the pandemic response and mass vaccination program. It is expected that these staff will be involved in this work for the next six months.

As a result, the completion of new audit projects has been paused and will commence as staff return to the division following their reassignments. The audit projects outlined in Appendix I, Table 1, will form a list of potential audit projects to be started in the early fall. The specific projects will be selected at that time considering resource availability and risk. The selected projects will be completed and reported to the Audit and Risk Committee in 2022.

The remaining staff in the division will execute the components of the 2021 Work Plan outlined in Appendix I, Table 2 and Table 3 and continue to facilitate the Enterprise Risk Management program. Table 2 is the projects that started in 2020 and will be reported to the Audit and Risk Committee in the spring 2021. Table 3 outlines other services that Enterprise Audit Services provides and includes descriptions of the services. The chart below provides a summary of the components of the 2021 Work Plan outlined in Appendix I.

Appendix I	Project Type	Start	Report to Audit and Risk Committee
Table 1	New potential audit projects list	Fall 2021	2022
Table 2	Audit projects started in 2020	2020	Spring 2021
Table 3	Other audit related services	2021	N/A

The audit projects outlined in Table 1 of the 2021 Work Plan are aligned with the Region's services and with current and emerging risks. The project focus on risk related to the

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COVID-19 pandemic emergency response and recovery. The scope and objective of each audit will be determined after completion of the audit planning phase. This includes review of background information, discussions with management and conducting a risk assessment.

### **RISK CONSIDERATIONS**

The 2021 Work Plan has been developed using the best available information at the time of development; it is not exhaustive. Inherently, given the current COVID-19 crisis, there is a risk the Work Plan may not have allotted time to a high risk area. COVID-19 response and recovery remains a top priority for the organization and the community. As the Work Plan remains flexible, adjustments will be made should such a situation come to Enterprise Audit Services' attention.

### **CONCLUSION**

The 2021 Enterprise Audit Services Risk Based Work Plan ("Work Plan") was developed to set priorities for Enterprise Audit Services activities for 2021. It is aligned with the Region of Peel's services and the risks related to the Region's COVID-19 response and recovery work. The Work Plan is intended to provide the Audit and Risk Committee and senior leadership reasonable assurance that higher risk areas in the Region will be audited. Enterprise Risk and Audit Services will be able to independently and objectively undertake the audit projects presented in the 2021 Work Plan in accordance with the Standards.

### **APPENDIX**

Appendix I – 2021 Enterprise Audit Services Risk Based Work Plan

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*For further information regarding this report, please contact Jennifer Weinman, Interim Director, Enterprise Risk and Audit Services, Ext.4122, [jennifer.weinman@peelregion.ca](mailto:jennifer.weinman@peelregion.ca).*

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***Reviewed and/or approved in workflow by:***

Divisional Director.