Table 1 - 2021 Work Plan Audit Projects

Strategic Plan Area of Focus	Service / Sub Service	Last Time Audited	Background and Risk
Living (People's lives are improved in their time of need)	Housing Support	2015	Housing Services' strategic goals include providing clients with the help they need to get and/or keep housing, increasing affordable housing, and optimizing the services. Since the beginning of the COVID-19 pandemic, the Region has received temporary emergency federal and provincial funding to ensure the homeless and other vulnerable groups are adequately cared for throughout the pandemic. Risk: There is a risk that funds may be allocated or spent inappropriately, causing a failure in addressing the needs of the vulnerable in the community throughout the pandemic.
Leading (Government is future-oriented and accountable)	Financial Management - Financial Reporting and Accounting	2011	Accounts Payable processes invoices and payments on behalf of the Region of Peel, Peel Housing Corporation and Peel Regional Police. Payments need to be processed accurately, timely and in accordance with Regional policies and procedures. In 2020, a significant percentage of invoices and payment approvals became paperless to accommodate staff working remotely as a result of COVID-19. Risk: There is a risk that payments may not be processed in accordance with policies and procedures and unauthorized payments may go undetected.
	Financial Management - Procurement	2016	The Procurement Division assists the Region of Peel, Peel Housing Corporation, and Peel Regional Police, with the procurement of goods and services. Its goals include compliance with the Procurement By-Law, Municipal Act, and applicable trade agreements as well as best value for money. Since the beginning of the pandemic, the Region has needed to use the emergency

| | | | procurement procedure to ensure timely supply of goods and services to respond to the pandemic.

Risk: The risk of non-compliance to Procurement By-law and applicable procedures increased as the unprecedented demands for specialized goods were brought on by the COVID-19 pandemic. |
|---|---|---|---|
| | Public Accountability – Legislative Services | N/A | Various areas of the Region collect and access clients' information in order to provide services and conduct regular business. The Region's Access to Information and Privacy section offers consultation and advice on privacy-related practices and enquiries, privacy breach investigations, and customized training on privacy.

Risk: There is a risk of privacy breach given the business requirements to collect, store and access personal information in various areas across the Region. The level of this risk has been elevated significantly due to the change to remote working in 2020. |
| | Workforce - Retention | 2011 | Payroll is responsible for processing salaries and hourly wages for Region of Peel and Peel Regional Police employees. Compensation for employees is processed and deposited bi-weekly. A Time and Labour system is used in administrating timesheets, employee information as well as pay records. It is important that records are correct, employees are paid according to the time worked and pay cheques are processed accurately and timely.

Risk: There is a risk that employees may not be paid correctly or in a timely manner. The risk level has increased as payroll processes changed in some areas and more over-time pays were incurred as a result of COVID-19. |
| | Information and Technology – Information Technology | N/A | The 2019-2022 IT Risk Based Work Plan includes a project to audit IT Capability Management. The potential scope of this audit includes assessing the effectiveness of processes and controls to help ensure IT |

			attracts and retains competent and skilled specialized staff. Risk: Due to variations in IT application management and application practices and the potential challenges for attracting and retaining specialized staff, there is a risk that the overall IT capability management processes may not meet the needs of the Region.
	Information and Technology – Information Technology	N/A	The 2019-2022 IT Risk Based Work Plan includes a project to audit IT Disaster Recovery Planning. The potential scope of this audit includes assessing the adequacy level of IT Disaster Recovery Plans in meeting the business requirements; training provided to staff to execute the plans; and processes to maintain and refresh the plans. Risk: Due to the significant infrastructure changes in the last five to ten years and the unprecedented challenges IT is faced with during the COVID-19 pandemic, there is a prominent risk that the IT Disaster Recovery Plans may not meet immediate and long-term needs of the Region.

Table 2 - 2020 Audit Projects to be Concluded in 2021

Strategic Plan Area of Focus	Service / Sub Service	Last Time Audited	Background and Risk
Living	Long Term Care Resident Trust Account	2016	The Region of Peel operates five Long Term Care Homes. In accordance with the Long-Term Care Homes Act, 2007 and Ontario Regulation, the Region has undertaken to establish and maintain non-interest-bearing trust accounts for the deposit of all money entrusted to the centres on behalf of residents and to ensure that trust funds are available to meet residents' daily spending needs. Risk: There is a risk of non-compliance with the legislations and internal policies and procedures, errors and/or misappropriation of funds going undetected, insufficient funds available to meet residents' cash needs and reputational risk arising for lack of financial monitoring and oversight at the homes.
Leading	Information and Technology – Information Technology	N/A	The Enterprise Architecture audit was part of the 2019-2022 IT Risk Based Work Plan. The scope of this audit includes reviewing the processes for systems architecture, such as the adoption of modern technologies and the dependencies and service level monitoring. Risk: Due to the requirements to keep up with modern technology and alignment of IT across the organization, there is a risk that processes may not be effectively carried out.

Table 3 - Other Audit Related Services

Strategic Plan Area of Focus	Audit Service	Description
Leading	Advisory Services	Risks and issues emerge and evolve throughout the year. Enterprise Audit Services sets aside time to handle special projects, assignments, and advisory work. The objective is to be proactive by addressing client needs on the front-end of changes and new initiatives. In addition, Enterprise Audit Services may be asked to sit on committees or provide education and training to provide proactive control advice to management.
	Consulting – Emergency Management Program	Performing consulting work to help management strengthen the Region's emergency management program.
	Follow-up on Enterprise Audit Reports	Audit staff follow up on outstanding audit observations and management action plans from audit reports that have been previously reported to the Audit and Risk Committee.
	Fraud Prevention Program	This service is to advance and promote the fraud prevention program as defined in the Fraud Prevention Policy. The Director, Enterprise Risk and Audit Services has the lead responsibility for advancing, promoting and educating the organization about the fraud prevention program.
	Investigations	The Region is committed to protecting its revenue, property, proprietary information and other assets from any misuse or misappropriation. It is the Region's intent to fully investigate any suspected acts of 'fraud' as defined in Fraud Prevention Policy. The Director, Enterprise Risk and Audit Services has the lead responsibility for conducting fraud related investigations.