
For Information

REPORT TITLE: **Status of 2021 Audit Projects**

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

OBJECTIVE

To inform the Audit and Risk Committee of the status of 2021 audit projects with respect to the Declared Emergency the Region of Peel is currently experiencing.

REPORT HIGHLIGHTS

- On March 17, 2020, the Premier declared an emergency in the Province of Ontario in response to the COVID-19 pandemic, and on March 18, 2020, a Declaration of Emergency was issued by the Regional Chair for the Region of Peel, impacting the status of many audit projects.
 - This report outlines the status of 2021 audit projects as the Region responds to and recovers from the emergency.
 - The 2021 Enterprise Audit Services Risk Based Work Plan as approved was put on hold in support of the Region’s response to the emergency. The 2021 Work Plan as approved will not be completed.
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DISCUSSION

1. Background

On March 17, 2020, the Premier declared an emergency in the Province of Ontario in response to the COVID-19 pandemic. On March 18, 2020, the Regional Chair issued a Declaration of an Emergency within the geographic boundaries of the Region of Peel (Region), also in response to the current COVID-19 pandemic. Currently, many of the Region’s programs and services are engaged in responding to the emergency and others are working to both support that response as well as work on the recovery.

The Audit and Risk Committee Charter states “in case of a Regional emergency, to the extent that redeployment of staff may be necessary to support critical functions, the Enterprise Risk and Audit Services division staff may be required to perform otherwise non-audit related duties”. At present, as reported to the Committee at the March 4, 2021 meeting of the Audit and Risk Committee, many of the Enterprise Risk and Audit Services staff were redeployed to assist other program areas with service delivery efforts. As of November 1, 2021, all but two staff in the division have completed their redeployment assignments.

The 2021 Enterprise Audit Services Risk Based Work Plan (“2021 Work Plan”) was approved at the March 4, 2021 Audit and Risk Committee meeting. Enterprise Audit

Status of 2021 Audit Projects

Services noted the 2021 Work Plan as presented may need to be amended based on risks and issues that occur during the year. Outlined in the report of the Director, Enterprise Risk and Audit Services, titled “Status of 2021 Audit Projects” is the current status of the approved audit projects.

2. Enterprise Risk and Audit Services Staff Redeployments

To support the Region’s efforts to respond to the COVID-19 pandemic and the critical services most impacted by the emergency, staff from the division were redeployed to various areas in the Region, primarily in Health Services, for most of 2021. Out of the eight staff members in the division, five were redeployed full-time and one was redeployed part-time. In addition, the director served as a member of the Regional Emergency Operations Centre and supported the Regional Policy Group from a risk standpoint.

The division had a risk based work plan in place to be completed during 2021. The risks of not completing the work plan were weighed against the need to add extra staff to those areas most significantly impacted by the emergency. The decision was made that staff from the Enterprise Risk and Audit Services division should be redeployed as the impacts of the emergency were presenting a greater risk to the organization and community.

3. 2021 Enterprise Audit Services Risk Based Work Plan Status

Seven audit projects were included in the 2021 Work Plan. The emergency has affected the status of these projects as staff within Enterprise Risk and Audit Services, as well as many areas in the Region, were redeployed or otherwise involved in efforts to respond to the emergency. The projects in the 2021 Work Plan have therefore been deferred and will be assessed and carried forward for inclusion in the 2022 Work Plan as appropriate.

During 2021, staff who remained within the division continued to provide risk management, consulting, internal control advisory services and continued to work with management as management action plans from prior audits implemented.

CONCLUSION

Regional resources have been focused in 2021 on responding to the emergency, as a result, the 2021 Work Plan as approved will not be completed. Enterprise Audit Services staff are currently planning for the 2022 risk based work plan. The 2022 work plan will be brought to the Audit and Risk Committee for approval at the first meeting in 2022.

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