
For Information

REPORT TITLE: 2022 Status of Management Action Plans

FROM: Jennifer Weinman, Director, Internal Audit

OBJECTIVE

To provide the Audit and Risk Committee with an update on the status of management action plans which were developed to address audit observations.

REPORT HIGHLIGHTS

- Professional internal auditing standards require that Internal Audit have a process in place to monitor the implementation of management action plans.
 - The Region's response to Covid-19 has impacted programs and services, as many staff were redeployed over the past two years, and has impacted management's implementation of action plans.
 - Management implemented 52 per cent of management action plans due on or before December 31, 2021.
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DISCUSSION

1. Background

The *International Standards for the Professional Practice of Internal Auditing* state that for outstanding audit observations, Internal Audit "must establish a follow-up process to monitor and ensure that management actions have been effectively implemented". Therefore, Internal Audit has a process in place to monitor the implementation of management action plans and normally reports the results semi-annually to the Audit and Risk Committee. Additionally, commissioners are provided with reports on the status of management action plans throughout the year. These reports provide information to assist with monitoring department specific management action plans.

On March 18, 2020, a Declaration of an Emergency was issued within the Region of Peel in response to the COVID-19 pandemic. Since that time, many of the Region's programs and services have been engaged in responding to the Regional Emergency while others were working to support the response and simultaneously working on recovery. With efforts focused on the pandemic response and recovery, 15 management action plans due to be implemented during the current reporting period remain outstanding.

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2. Analysis of Results

Thirty-two management action plans which were due to be implemented on or before December 31, 2021 were reviewed. Internal Audit verified that 52 per cent of management action plans due on or before December 31, 2021 were implemented.

Upon discussion with management in areas with outstanding action plans, it was noted that outstanding action plans are expected to be implemented once the impacts of the pandemic response have been addressed. Internal Audit will continue to follow up on these outstanding action plans as part of the follow up process in early 2023. The status of these management action plans will be provided to the Committee during the next reporting period in Spring 2023.

CONCLUSION

Internal Audit will continue following-up with areas in which outstanding management action plans remain. Regular reporting and follow up on the status of management action plans will resume in 2023 and reporting will ensue in Spring 2023.

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