

Appendix I
2022 Internal Audit Risk Based Work Plan

Table 1 - 2022 Work Plan Audit Projects

Strategic Plan Area of Focus	Service/Sub Service	Last Time Audited	Background and Risk
<p>Living (People’s lives are improved in their time of need)</p>	<p>Housing Support</p>	<p>2015</p>	<p>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.</p> <p>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.</p> <p>Topic: Housing Support Funding</p>
	<p>TransHelp</p>	<p>2016</p>	<p>TransHelp provides door-to-door transit services to residents with disabilities. The division includes client services, client administration, vendor management, operations and fleet maintenance, and quality planning and business intelligence.</p> <p>Risk: There is a risk that quality and compliance standards and contractual obligations may not be always met.</p> <p>Topic: TransHelp</p>
<p>Leading (Government is future-oriented and accountable)</p>	<p>Financial Management - Financial Reporting and Accounting</p>	<p>2016</p>	<p>Accounting Services process and reimburse employees for business expense claims incurred while travelling on Regional business and incidental business expenses. Payments need to be processed accurately in accordance with Regional policies and procedures. A significant percentage of claims and approvals have become paperless to accommodate staff working remotely as a result of the COVID-19 pandemic.</p> <p>Risk: There is a risk that reimbursements may not be processed in accordance with policies and procedures.</p> <p>Topic: Business Expense Claims</p>

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	Financial Management – Cash Management	2015	<p>Treasury Services are responsible for the Region’s cash management, debt management, investment management and banking.</p> <p>The division implemented many changes to its structure and processes in recent years to strengthen controls and bring the services in line with best practices.</p> <p>Risk: There is a risk that investment and debt management are not in compliance with legislation and the Region’s policies, and investment and debt management are not achieving the objectives as outlined in the Region’s policies.</p> <p>Topic: Treasury Services</p>
	Public Works – Operations Support	2019	<p>Under the Ontario Ministry of Transportation (Ministry) Driver Certification Program (Program), the Region of Peel is a Recognized Authority approved to provide training and testing to employees for upgrading and renewing driver’s licences.</p> <p>The Ministry’s audit schedule requires the next Program audit reporting date to be July 2022. Enterprise Audit Services will conduct this audit for reporting to the Ministry.</p> <p>Risk: There is a risk that the Region may not be in compliance with the requirements of the Driver Certification Program set out by the Ministry.</p> <p>Topic: Driver Certification Program</p>
	Enterprise Resource Planning System Implementation	N/A	<p>The Region is in the process of implementing the ERP system. The implementation is likely to entail significant changes to business processes in Finance, Human Resources and Procurement to enable adopting an out of the box system. Enterprise Risk and Audit Services will be conducting three audits related to the system implementation and change to business processes.</p> <p>Risk: There is a risk that the internal controls in the new business processes may not be designed effectively to manage the related risk exposure.</p> <p>Topics: Enterprise Resource Planning System</p>

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Table 2 - 2021 Audit Projects to be Concluded in 2022

Strategic Plan Area of Focus	Service/Sub Service	Last Time Audited	Description
<p>Leading (Government is future-oriented and accountable)</p>	<p>Financial Management - Procurement</p>	<p>2016</p>	<p>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 had to use the emergency procurement procedure to ensure timely supply of goods and services to response to the pandemic.</p> <p>Risk: The risk of non-compliance to Procurement By-law and applicable policies and procedures increased as the unprecedented demands for specialized goods were brought on by the COVID-19 pandemic.</p> <p>Topic: Emergency Procurement</p>

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Table 3 - Other Audit Related Services

Strategic Plan Area of Focus	Audit Service	Description
Leading	Advisory Services	<p>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.</p> <p>In addition, Enterprise Audit Services may be asked to sit on committees or provide education and training to provide proactive control advice to management.</p>
	Update of the 2019 Information Technology Risk Assessment	<p>In 2019, an IT specific risk assessment was conducted across Region. Based on the assessment results, an information technology specific audit work plan was developed, covering the period of 2019 – 2022. Technology continues to evolve bringing with it new opportunities and risk. Changing technology provides opportunities, but also exposes the Region to different risks that may not have existed in the past. As such, in 2022 the information technology risk assessment will be reviewed and updated, and new audit projects will be identified for 2023-2025.</p>
	Consulting – Paramedics	<p>Provide consultation to assist management to strengthen controls at Peel Regional Paramedic Services. Scope of work will be determined following consultation with management in early 2022.</p>
	Follow-up on Enterprise Audit Reports	<p>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.</p>
	Fraud Prevention Program	<p>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.</p>
	Investigations	<p>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 the Fraud Prevention Policy. The Director, Enterprise Risk and Audit Services has the lead responsibility for conducting fraud related investigations.</p>