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**For Information**

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

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

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**OBJECTIVE**

To inform the Audit and Risk Committee on the status of audit projects with respect to the current Regional Emergency.

**REPORT HIGHLIGHTS**

- On March 18, 2020, a Regional State of Emergency was declared; impacting the status of many audit projects.
  - This report outlines the status of audit projects as the Region responds to and recovers from the Regional Emergency.
  - At this time, it is expected that the 2020 Enterprise Audit Services Risk Based Work Plan as approved will not be fully completed.
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**DISCUSSION**

**1. Background**

On March 18, 2020 the Region of Peel declared a State of Emergency in response to the current COVID-19 pandemic. Currently, many of the Region's programs and services are engaging in responding to the Regional Emergency and others are working to both support that response as well as work on recovery.

The Audit and Risk Committee Charter states that "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 most of the Enterprise Risk and Audit Services staff have been redeployed to assist other program areas with service delivery efforts.

The 2020 Enterprise Audit Services Risk Based Work Plan ("2020 Work Plan") was approved at the February 6, 2020 Audit and Risk Committee meeting. Enterprise Audit Services noted the 2020 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 Interim Director, Enterprise Risk and Audit Services, titled "Status of Audit Projects" is the current status of the approved audit projects.

## **Status of Audit Projects**

### **2. 2019 Audit Projects Reported in 2020**

There were two audit projects from the approved 2019 Work Plan where the audit work was completed at the end of 2019 and the audits were reported to the Audit and Risk Committee at the April and September 2020 Committee meetings (see Appendix I – Status of the 2019 Audit Projects Reported in 2020). These audit projects were not impacted by the Regional Emergency.

### **3. 2020 Enterprise Audit Services Risk Based Work Plan Status**

Twelve audit projects were included in the 2020 Work Plan. The Regional Emergency has affected the status of several projects (see Appendix II – Status of 2020 Work Plan Projects) as staff within Enterprise Audit Services and the audit areas are being re-directed to responding to this effort.

Presently one audit project, Transportation Management, is complete and being presented to the Audit and Risk Committee in September 2020. There are two projects that have been competitively procured to have external vendors complete the audit work. At this time, audit work has either been deferred during the State of Emergency or delayed and recently resumed as outlined in Appendix II. All other projects in the 2020 Work Plan are either not started or have been deferred.

### **4. 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 areas across the Region including Long Term Care, Public Works, Temporary Isolation Housing, Active Screening and the Regional Operations Emergency Centre. Out of the eight staff members currently in the division, two were redeployed full-time, four were redeployed part-time and one took a leave of absence.

The division had a risk based work plan in place to be completed during 2020. 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 and the decision was made that staff from the division should be redeployed as the impacts of the emergency were presenting a greater risk. Audit work is expected to advance in the fall as staff return from their redeployment positions.

## **CONCLUSION**

As many Regional resources are now focused on responding to the current State of Emergency, the 2020 Work Plan as approved will not be fully completed. Enterprise Audit Services will continue to update the Audit and Risk Committee with the status of the approved Work Plan at the first meeting in 2021.

## **APPENDICES**

Appendix I - Status of the 2019 Work Plan Projects Reported in 2020

Appendix II - Status of 2020 Work Plan Projects

## **Status of Audit Projects**

*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

Final approval is by the Chief Administrative Officer.

A handwritten signature in black ink, reading "Nancy Polsinelli". The signature is written in a cursive style with a large initial "N" and a stylized "P".

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N. Polsinelli, Interim Chief Administrative Officer