

City of Mississauga  
**Corporate Report**



<p>Date: November 5, 2024</p> <p>To: Chair and Members of Audit Committee</p>	<p>Originator's files:</p>
<p>From: Geoff Wright, P.Eng., MBA  City Manager &amp; Chief Administrative Officer</p>	<p>Meeting date:  December 2, 2024</p>

## Subject

**Status of Outstanding Audit Recommendations as of September 30, 2024**

## Recommendation

That the Corporate Report dated November 5, 2024 entitled "Status of Outstanding Audit Recommendations as of September 30, 2024" from the City Manager & Chief Administrative Officer be received for information.

## Executive Summary

- This quarterly report provides the Audit Committee with an overview of the progress of management action plans created to address issues raised in previous Internal Audit reports, and the reasons when significant delays occur.
- This report shows the progress achieved as of September 30, 2024, and includes relevant insights.
- Of the 39 recommendations scheduled for implementation by September 30, 2024, 11 were completed and 28 remain outstanding.
- Since the previous report, the total number of recommendations that have been extended for more than a year from their original target dates remains at eight.

## Background

The terms of reference for the Audit Committee (By-law 0049-2024) requires the submission of report(s) from the City Manager and Chief Administrative Officer summarizing progress made in resolving issues previously raised by Internal Audit and by the City's External Auditor. At the December 2022 Audit Committee meeting, members requested that progress updates be submitted quarterly. These status reports will be provided for the periods ending March 31, June 30, September 30 and December 31 each year.

This report provides an overview of the progress made in addressing Internal Audit recommendations and the reasons when significant delays occur.

## Comments

The current status of the recommendations is provided by action owners. Internal Audit provides support and advice as required and validates that “completed” solutions mitigate the risks identified. During the third quarter of 2024, 39 recommendations were due for completion; of these, 11 recommendations were implemented, and 28 recommendations are in progress. Furthermore, the Small Business Grants Management audit completed the last of its outstanding recommendations. All implemented actions have been validated by Internal Audit.

Details of the outstanding recommendation changes that occurred during this reporting period are provided in Appendix 1.

### Revised Target Dates (greater than a year)

For recommendations that have been extended for more than a year from their original target dates, management has provided their status updates and rationale for these delays, and where applicable, Internal Audit requested effective compensating controls. In Q3, the number of these recommendations has remained at eight since the previous quarter. Further details are provided in Appendix 2.

## Financial Impact

There are no financial impacts resulting from the Recommendation in this report.

## Conclusion

In summary, 39 recommendations were scheduled for implementation prior to September 30, 2024 (effective date of this report) and 11 of those were completed. Work continues on the implementation of the remaining 28 recommendations, and they will be closely monitored to ensure timely implementation. The number of recommendations with target dates that have been moved out a year or more remains at eight, and these are being prioritized by management.

## Attachments

Appendix 1: Status of Audit Recommendations Outstanding as of September 30, 2024

Appendix 2: Status of Audit Recommendations Outstanding and Extended for More Than a Year as of September 30, 2024



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