

City of Mississauga  
**Corporate Report**



<p>Date: July 26, 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:  September 9, 2024</p>

## Subject

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

## Recommendation

That the Corporate Report dated July 26, 2024 entitled "Status of Outstanding Audit Recommendations as of June 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 June 30, 2024, and includes relevant insights.
- Of the 53 recommendations scheduled for implementation by June 30, 2024, 19 were completed and 34 remain outstanding. One was implemented ahead of schedule.
- Two recommendations with revised target dates greater than one year were implemented and closed. One was added to the list. A total of 8 recommendations remain on this list.

## 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 second quarter of 2024, 53 recommendations were due for completion; of these, 19 recommendations were implemented, and 34 recommendations are in progress. The Property Taxes Billing audit completed one recommendation in advance of its original target date. All implemented actions have been validated by Internal Audit. Details on the breakdown of 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 Q2, one recommendation was added to the list, two solutions were implemented, and eight remain on the list. Further details are provided in Appendix 2.

## Financial Impact

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

## Conclusion

In summary, 53 recommendations were scheduled for implementation prior to June 30, 2024 (effective date of this report) and 19 of those were completed. Work continues on the implementation of the remaining 34 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 decreased from nine to eight, and these are being prioritized by management.

## Attachments

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

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



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