

# City of Mississauga Corporate Report



<p>Date: April 28, 2025</p> <p>To: Chair and Members of Audit Committee</p> <p>From: Geoff Wright, P.Eng., MBA City Manager &amp; Chief Administrative Officer</p>	<p>Originator's files:</p> <hr/> <p>Meeting date: June 9, 2025</p>
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## Subject

**Status of Outstanding Audit Recommendations as of March 31, 2025**

## Recommendation

That the Corporate Report dated April 28, 2025, entitled, "Status of Outstanding Audit Recommendations as of March 31, 2025," 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 March 31, 2025, and includes relevant insights.
- Of the 35 recommendations scheduled for implementation by March 31, 2025, 13 were completed and 22 remain outstanding. One recommendation was implemented earlier than planned.
- There are seven recommendations that have been extended for more than a year from their original target dates (unchanged from the previous report).

## Background

The Terms of Reference for the Audit Committee (By-law 0049-2024, as amended) 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 first quarter of 2025, 35 recommendations were due for completion; of these, 13 recommendations were implemented, and 22 recommendations are in progress.

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 the rationale for these delays, and where applicable, Internal Audit requested effective compensating controls. In Q1 2025, there was no change to this list; it includes seven recommendations. Further details are provided in Appendix 2.

## Financial Impact

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

## Conclusion

In summary, 35 recommendations were scheduled for implementation prior to March 31, 2025 (effective date of this report) and 13 of those were completed. Work continues on the implementation of the remaining 22 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 remained at seven, and these are being prioritized by management.

## Attachments

Appendix 1: Status of Audit Recommendations Outstanding as of March 31, 2025

Appendix 2: Status of Audit Recommendations Outstanding and Extended for More Than a Year as of March 31, 2025



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