Internal Audit Plan Update Process

- MNP updated the City's Internal Audit Plan through a collaborative approach with City Management and input from members of the Audit Committee.

- MNP spoke with members of the Audit Committee, SLT and select members of Management and during these meetings with organizational leaders, MNP facilitated a discussion on key risk areas, gaining an understanding of the City's risks, the status of these risks and completing an analysis of each risk to assist with determining the overall significance of each risk item.

- Additionally, MNP reviewed key City documentation and conducted a review of applicable information from comparable municipalities and public sector organizations, as well as leading literature.

Internal Audit Plan Update Process *cont.*

- Audits planned in response to the risk assessment were prioritized based on a range of factors relevant to the operations of the City.

- In addition to our understanding arising from interviews, documentation review and leading practices, factors considered included:

  - If the area is auditable or not.

  - Audit Committee and Senior Leadership priorities.

  - The results of recently conducted internal audits within each risk area.

  - Major changes expected within the next few years, such as IT and systems, legislative or process changes.

  - Historical or topical issues within each risk area.

- This culminated an updated Risk-Based Internal Audit Plan.

Internal Audit Plan FY 2023

Audit	Type	Risk	Scope	Timing
Accessibility	Compliance	The City does not appropriately comply with the requirements of the Accessibility for Ontarians with Disabilities Act ("AODA").	Assess the City's compliance with the AODA and the standards defined in the Integrated Accessibility Standards Regulation ("IASR") in order to provide an overview of gaps in compliance, the associated risks with non-compliance, and recommendations for improvement.	Q4 2023

Internal Audit Plan FY 2024

Audit	Type	Risk	Scope	Timing
Emergency Management	Compliance	The City's emergency management program is not appropriately designed, operational and sustained.	Assess the procedures and controls in place related to the City's emergency management process. Elements of business continuity, disaster recovery and cyber incident response will be considered including an evaluation of end-user requirements.	Q1 2024
HRIS Readiness Assessment	Readiness Assessment	HRIS implementation does not achieve the desired objectives and outcomes, resulting in operational inefficiencies.	Current state assessment of the preparedness for the implementation of the HRIS, including a review of the implementation plan. The assessment will focus on evaluating whether project objectives are being met, desired outcomes are on track to be achieved, efficacy of project management and identify lessons learned to support successful implementation.	Q1 2024
Municipal Affordable Housing Development	Value for Money	Projects and funding associated with affordable housing through the Municipal Housing Development Program have not delivered value to the citizens of the City of London as intended.	A review to understand if the Municipal Housing Development Program and associated processes and funds were administered with due regard for economy and efficiency and determine if desired outcomes were effectively achieved.	Q2 2024
Anti-Racism Anti-Oppression (ARAO)	Compliance	The City has not made the desired/anticipated progress related to its Anti-Racism Anti-Oppression program.	A review of the City's progress towards implementation of its ARAO framework and policies.	Q2 2024
Privacy	Compliance	The possibility of direct or indirect impacts to operations, resulting from inadequate or failed internal processes and systems, lack of appropriate safeguards, issues related to staff and/or external events relating to privacy around the collection, storge, adaption, alteration, disclosure and dissemination of data.	Review of processes for the collection, use and disposal of personal identifiable information and an evaluation of the design and operating effectiveness of in scope/relevant privacy practices and controls.	Q3 2024
Climate Emergency Action Plan	Compliance	The City has not made the desired/anticipated progress against the action items within the Climate Emergency Action Plan, resulting in operational and reputational impact.	A review of the City's progress against actionable items within the Climate Emergency Action Plan.	Q4 2024

Internal Audit Plan FY 2025

Audit	Type	Risk	Scope	Timing
Creating a Safe London for Women and Girls	Compliance	The City has not made the desired/anticipated progress related to its Creating a Safe London for Women and Girls initiative.	A review of the City's progress towards the execution of its Creating a Safe London for Women and Girls initiative.	Q1 2025
Continuous Improvement	Compliance	The City's Continuous Improvement Program is not aligned with the strategic framework and implementation plan.	An assessment to determine the efficiency and effectiveness of the Continuous Improvement Program, including tools and controls in place to support people, processes and customers such as enterprise-wide training, tools and techniques, standard practices, improvement methodologies, and benefits analysis.	Q2 2025
Homelessness	Value for Money	The City is not obtaining optimal outcomes to commensurate with the investment made into the Hubs Implementation Plan.	An assessment to determine if the City is realizing value from the investment made into the Hubs Implementation Plan, specifically considering whether the hubs have assisted the highest acuity individuals to move safely indoors, stabilize, access supports and become sustainably housed.	Q3 2025
Service London	Value for Money	The City is not obtaining maximum return of investment from the Service London service.	A review to understand if key processes of Service London are effective and delivering the appropriate return and value for the City, considering economy and efficiency.	Q3 2025
Community Improvement Plans (CIPs)	Value for Money	The City is not obtaining optimal return of investment from Community Improvement Plans (CIPs).	A review of Community Improvement Plans (CIPs) incentives to assess value for money and determine the effectiveness of the CIPs. Select CIPs will be selected for assessment (depending on size and complexity).	Q4 2025

Internal Audit Pool

Additional audits that were identified during the risk assessment process have been placed in an audit pool and can be considered as alternatives to proposed audits. These audits and can also be considered for future years.

Audit	Type	Risk	Scope
Procurement	Compliance	The City is not compliant in following procurement practices for the purchasing of services, products or resources, resulting in possible fraud, quality, cost and delivery risk.	Review of procurement practices to test compliance to policies and the effectiveness of controls in place to ensure vendors are appropriately approved, authorized, onboarded and terminated.
Project Management	Compliance	Inconsistent and ineffective use of project management processes for the delivery and management of projects, resulting in undesired outcomes (e.g., delays, overtures, project outcomes not being delivered).	An assessment to determine the efficiency and effectiveness of the project management processes across the City, including methodologies, tools, controls and training in place for project planning, execution and reporting.
Performance Measurement	Compliance	Performance metrics are not aligned with corporate goals and the controls around performance measurement and reporting, including information collection, analysis and reporting have not been designed adequately and are not operating effectively, resulting in inaccurate, incomplete and unclear data being reported.	An assessment of the City's performance metrics and frameworks to ensure alignment with corporate strategies and goals. The assessment will support determine whether the City has the data and tools to appropriately evaluate the efficiency and effectiveness of its performance, including a review of the data and tools used, and controls in place to ensure data for performance standards is accurate, valid, reliable and transparent.
Fire Vehicles	Value for Money	The City is not obtaining maximum return of investment from its fire vehicles fleet.	A review to understand if City funds have been/are being spent with due regard for economy and efficiency to help determine if there is an opportunity to change the current fire vehicle model (i.e., electrification).