



**City of London Audit Committee Observation Summary
As at August 30, 2019**

LEGEND	
Observations closed	All observations have been addressed by management
Remediation in progress	Observations in progress are being addressed by management including observations where initial timeline was missed but a plan is in place for remediation that appears acceptable
Remediation in progress - exceptions noted	Management has missed implementation deadlines for observations and no adequate resource plan has been identified
Management accepts the risk	Management has accepted the remaining risk

Report Summary				Observation Status for Management Action Plans due August 30, 2019						Timing	Past Due Observation Commentary
Internal Audit Plan Year	Report	Report Issue Date	Total High & Medium Observations	Observations Closed Per Management	Closed Per Internal Audit*	In Progress Observations (Not Due)	Past Due Observations	Observations Closed by IA Since June 2019 update			
2017/2018	Building Permit Process Assessment	Jan-18	3	1	1	0	2	1	Dec-19	• Management is engaged with ITS on a portal upgrade project. Revised timeline is December 31, 2019.	
2017/2018	Management Compensation Process Assessment	Apr-18	3	2	2	0	1	0	Dec-18	• Management continues to recruit for a vacant Employee Systems staff position. Revised timeline is September 30, 2019	
2017/2018	Parking Revenue Generation Assessment	Jun-18	5	2	2	3	0	0	Dec-19		
2017/2018	Homeless Prevention Assessment	Oct-18	4	1	1	3	0	0	Dec-19		
2017/2018	Procurement Process Assessment	Oct-18	2	2	2	0	0	1	Complete		
2017/2018	Health and Safety Assessment	Mar-19	3	1	1	2	0	0	Dec-19		
2017/2018	Housing Process Assessment	Mar-19	5	0	0	4	1	0	Apr-20	• Management is developing more effective process support tools. Revised timeline is December 31, 2019.	
2017/2018	IT Portfolio Management and Project Management Assessment	Mar-19	4	3	3	1	0	2	Apr-20		
2017/2018	Class Replacement Pre-implementation Project Review (Progress Memo)	Jun-19	2	1	1	1	0	1	Apr-20		
2017/2018	Construction Procurement Process Assessment	Aug-19	8	0	0	8	0	0	Feb-21		
Sub-total 2017/2018 reports			39	13	13	22	4	5			
Total High and Medium observations			39	13	13	22	4	5			

Closed per Management: Management has indicated that action plans due to be acted upon by August 30, 2019 are complete.

Closed per IA: Internal Audit has validated Management's assertions of observation closure through review of evidence.

In Progress Observations: Management action plans due beyond August 30, 2019 are underway or management has asserted observations are closed but Internal Audit has not yet validated.

Past Due Observations: Actions plans due by August 30, 2019 have not been fully acted upon.

Observations Closed by Internal Audit since last update: Management has indicated in the current period that action plans are complete and Internal Audit has validated through review of evidence