

Attachment 1 - Audit Services Branch 2021 Risk-Based Work Plan

Alignment with 2019 to 2023 Strategic Plan				
Area of Focus	Department/Branch	Project	Last Time Audited	Risk and Rationale for Audit
Economic Vitality	Transportation Services - Transit Operations	Bus Operations Contracts	2016	There are a significant number of high value contracts in place. There are new contracts in place since the last time Audit Services audited this area. Assurance should be provided to ensure that contracts are being managed and oversighted appropriately.
	Finance - Treasury Office	Development Charges	2012	Second only to taxes, DC Collections represents the largest revenue sources for municipalities for the purposes of infrastructure development as a result of growth. York collects revenues from the local municipalities. There is an opportunity to review the effectiveness and efficiencies of processes in place to manage DC Collections.
Good Government	Legal Services - Court Services	Revenue Management	2010	Court Services provides front counter services to the public to pay tickets. Assurance should be provided that Court Services has effective controls in place for cash handling.
	Finance - Strategy & Transformation	Payroll Audit	2018	This area processes pay for over 4,000 salaried and hourly employees on a bi-weekly basis. Further, Payroll collects and stores private and sensitive employee data in order to accurately pay individuals. There is a risk that information collected maybe compromised and that pay to staff may be inaccurate.
	Corporate Services - Regional Clerk	Phase 1 - Handling of Private Information	N/A	The Regional Clerk is the Privacy Officer for the Region as delegated by Council and is responsible for the policy and processes for the collection and protection of private information. Various programs and services collect, store and access private and confidential client information in the delivery of services. There are opportunities to phase various audits, based on risk, for service areas that handle confidential information in order to assess the adequacy of controls in place to protect information. Without effective controls, client information may be breached both by internal and external parties.

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	Corporate Services - Human Resources	Hiring Practices	N/A	As an equitable and fair employer, the Region follows applicable legislation and internally developed policies and procedures to help ensure employees are hired in an open, fair and timely manner. Without adequate controls over the hiring process, there is a risk that practices do not ensure that the right people are hired at the right time.
	Finance - Controllership Office & Deputy Treasurer	PCI Compliance	N/A	Various branches within the Region handle credit card information for payments by customers. The Payment Card Industry Security Standards Council (PCI SSC) sets standards for handling credit card information. Assurance should be provided to ensure that the Region is in compliance with PCI SSC.
	Finance - Procurement Office	Advisory Services	2017	The Procurement Office currently has several initiatives to modernize the Region's procurement function. A new Procurement bylaw is also in progress. The impact of responding to COVID-19 has also impacted the procurement function. There is an opportunity to review proposed changes to the Procurement bylaw from a controls perspective and provide value-added advice to the Procurement team.
	Corporate Services - Property Services	Construction Act	N/A	Ontario recently passed various amendments to the Construction Act. Assurance should be provided that Property Services has processes in place to ensure the Region remains in compliance with the Construction Act.
	Finance - Information Technology Services	Cyber Security	2007	As identified in the 2019-2022 work plan, cyber security risk continues to be a risk faced by all organizations but due to the transparency of public sector organizations, may be more acute. Information Technology Services continue to manage attacks against the Region and their employees. Assurance should be provided that controls in place are effective and efficient at reducing network security issues.

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Sustainable Environment	Environmental Services - Waste	management	N/A	Contamination of blue box materials has been a significant challenge. There is additional cost in processing contaminated blue box materials. Assurance should be provided to ensure there are appropriate processes in place to manage blue box materials collection agreements with the local municipalities.
	Environmental Promotion & Protection	agreements between Region and the local municipalities		
	Environmental Services - SCADA Audit Operations Maintenance & Monitoring		N/A	The Supervisory Control and Data Acquisition (SCADA) system collects and analyzes real-time data of the Regional water plants and pumping stations to ensure that York Region is in compliance with Ontario Drinking Water Regulations. Without effective controls to manage the security of the system, unauthorized users may gain access to the system. There is an opportunity to review security controls in concert with the network security audit noted above. Both audits will require the support of external professional services.
	Environmental Services - Water Billing Infrastructure Asset Management	Audit	2014	The Region bills significant amounts to the local municipalities for water services. Assurance should be provided over the efficiency and effectiveness of the Region's water billing processes and collections including the systems used to create bills, distribution of water bills and customer service metrics.

Note 1 - Certain branches within the Community and Health Services Department ranked as high risk, but given the current pandemic response, Audit Services will not be performing audits but will focusing on providing advisory services as necessary in 2021.