

## Attachment 1 - Audit Services Branch 2022 Risk-Based Work Plan

Alignment with  
2019 to 2023  
Strategic Plan

Strategic Plan	Department/Branch	Project	Risk and Rationale for Audit
Economic Vitality	Transportation Services - Transit Operations	Bus Operations Contracts	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 appropriately.
	Finance - Treasury Office	Development Charges	Second only to taxes, DC Collections represents the largest revenue sources from municipalities for the purposes of infrastructure development. York collects revenues from the local municipalities. Without effective process in place, revenue collection may be incomplete, inaccurate or not submitted on a timely basis.
Good Government	Legal Services - Court Services	Revenue Management	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. (In progress)
	Finance - Strategy & Transformation	Payroll Audit	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.

## Attachment 1 - Audit Services Branch 2022 Risk-Based Work Plan

Alignment with  
2019 to 2023  
Strategic Plan

Department/Branch	Project	Risk and Rationale for Audit
Corporate Services - Regional Clerk	Phase 1 - Handling of Private Information	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.
Finance - Controllership Office & Deputy Treasurer	PCI Compliance	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. (In progress)
Finance - Procurement Office	Advisory Services	The Procurement Office currently has several initiatives to modernize the Region's procurement function. A new Procurement bylaw has recently been enacted. COVID-19 has placed a strain on resources and there has been employee turnover. (On-going)

## Attachment 1 - Audit Services Branch 2022 Risk-Based Work Plan

Alignment with  
2019 to 2023  
Strategic Plan

Department/Branch	Project	Risk and Rationale for Audit
Finance - Information Technology Services	Cyber Security	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. IT continues 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. (In progress)
Community and Health Services – Shelter Operations	Shelter Operations	York Region contracts out the operation of shelters offering short-term and long-term accommodations along with other supports, such as counselling, meals, recreation and emergency transportation. Assurance should be provided that the contracts are being managed appropriately.
Environmental Services - Environmental Promotion & Protection	Waste management arrangements between Region and the local municipalities	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 help ensure there is an appropriate process used to manage these arrangements with the local municipalities.
Environmental Services - Operations Maintenance & Monitoring	SCADA Audit	Network security of the Region's SCADA system. Third party provider required to conduct the audit. (In progress)

## Attachment 1 - Audit Services Branch 2022 Risk-Based Work Plan

Alignment with  
2019 to 2023  
Strategic Plan

Department/Branch	Project	Risk and Rationale for Audit
Environmental Services - Infrastructure Asset Management	Water Billing Audit	The Region bills significant amounts to the local municipalities for water. Assurance should be provided over the efficiency and effectiveness of the Region's water billing process.