



Office of the Chief Administrative Officer
Audit Services
Memorandum
FOR INFORMATION

To: Audit Committee
Meeting Date: June 13, 2024
From: Michelle Morris
Director, Audit Services
Re: **Audit Services Branch Report**

This memo provides an update on the activities of the Audit Services Branch since the last Audit Committee held on January 25, 2024. The Audit Services Branch provides independent, objective assurance and advisory services designed to add value and improve York Region's operations. Audit Committee meets twice yearly and receives the Audit Services Branch activities to fulfil oversight responsibilities on the Region's internal control systems and audit process.

Audit Plan Execution

The Audit Services Branch 2024 Risk-Based Work Plan (Work Plan) was approved by Council on February 22, 2024. A status update of the Work Plan is included in Attachment 1.

Audit projects completed since January 2024 are:

- Shelter Operations Audit (Attachment 2)
- Long-Term Care Audit (Attachment 3)
- Status of Management Action Plans – March 2024 (Attachment 4)
 - Status of Management Actions Plans – Payment Card Industry Data Security Standards (PCI DSS) Audit and Payroll Audit Observation 4.5 (Private Attachment 1)
- Cyber Security & Supervisory Control and Data Acquisition (SCADA) Audit (Internal and External Penetration Testing) (Private Attachment 2)

Private Attachment 1 will be considered in private session as it relates to the security of Regional property and labour relations, pursuant to Sections 239(2)(a) and (d) of the *Municipal*

Act, 2001. Private Attachment 2 will be considered in private session as it relates to the security of Regional property, pursuant to Section 239(2)(a).

Conclusion

Audit Services continues to conduct audits, provide advisory and investigative services, advance the Fraud Prevention Program, follow up on management action plans and maintain the quality assurance and improvement program. An update of Audit Services activities will be brought forward to the next Audit Committee scheduled for January 2025

For more information on this memo, please contact Michelle Morris 1-877-464-9675 ext. 71205. Accessible formats or communication supports are available upon request.

Original signed

Michelle Morris
Director, Audit Services

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Attachment 1 – Status of Audit Services Risk Based Work Plan

Attachment 2 – Shelter Operations Audit

Attachment 3 – Long-Term Care Audit

Attachment 4 – Status of Management Action Plans

Private Attachment 1 – Status of Management Action Plans – PCI DSS Audit and Payroll Audit
Observation 4.5

Private Attachment 2 – Private Cyber Security & SCADA Audit