

2026 Internal Audit Work Plan

Table 1-Internal Audit Work Plan

Name of Project	Type of Audit
Carryforward Projects from 2025 to be completed by Q2 2026 Building Permit Approvals and Building Inspections Fleet Maintenance Innovation and Efficiency Information Line Review	Value for Money Operational Review Consulting
Non Payroll Employee Benefits Administration Perform an operational review of non payroll benefits administration to assess the effectiveness and efficiency of processes as well as the adherence to policies, procedures and legislation.	Operational Review
IT Asset Management To assess the effectiveness, efficiency, economy, and compliance of IT asset management processes within the organization, including procurement, usage, licensing compliance, decommissioning of IT assets, and if technology investments align with service delivery needs. Effective IT Asset Management helps the City reduce risks, optimize costs, and improve efficiency.	Value for Money and Operational Review
Winter Maintenance Programs for Roads and Sidewalks To assess the economy, effectiveness and efficiency of roads and sidewalks winter maintenance processes.	Value for Money and Operational Review
Enterprise Risk Management (ERM) Ongoing Support Through the 2026 business planning and objectives setting update support General Managers' focus on identifying key operational risks that have the greatest potential effect on the areas under their responsibility.	Risk Management
Driver Certification Program Compliance Audit-Transit Operations	Compliance

To assess compliance with the Ministry of Transportation criteria for bus driver training and licensing.	
Driver Certification Program Compliance Audit-Fleet Services Operations To assess compliance with the Ministry of Transportation criteria for large commercial vehicle driver training and licensing.	Compliance
Status Report on Outstanding Audit Recommendations Provide an update to the Audit Committee on management's implementation status of recommendations agreed upon by staff.	Ongoing Reporting