



Audit Committee  
Agenda

**Date:** March 4, 2026  
**Time:** 3:30 p.m.  
**Location:** Council Chambers, City Hall, second floor  
**Contact:** Committee Clerk, Suzanne.Gillies@burlington.ca, 905-335-7777, x 7862

Pages

**1. Call to Order**

**2. Land Acknowledgement**

Burlington as we know it today is rich in history and modern traditions of many First Nations and the Métis. From the Anishinaabeg to the Haudenosaunee and the Métis – our lands spanning from Lake Ontario to the Niagara Escarpment are steeped in Indigenous history.

The territory is mutually covered by the Dish with One Spoon Wampum Belt Covenant, an agreement between the Iroquois Confederacy, the Ojibway and other allied Nations to peaceably share and care for the resources around the Great Lakes.

We acknowledge that the land on which we gather is part of the Treaty Lands and Territory of the Mississaugas of the Credit.

**3. Approval of the Agenda**

**4. Declarations of Interest**

## 5. Delegations

Standing committee and City Council meetings are held at city hall, 426 Brant St. Requests to speak at this meeting can be made by completing the online delegation registration form at [www.burlington.ca/delegate](http://www.burlington.ca/delegate), by submitting a written request by email to Legislative Services at [clerks@burlington.ca](mailto:clerks@burlington.ca) or by phoning 905-335-7777, ext. 7481 by noon the business day before the meeting date.

If you do not wish to speak, but would like to submit your comments in writing, please email your comments to [clerks@burlington.ca](mailto:clerks@burlington.ca). Written correspondence will be circulated to committee members.

## 6. Presentations

## 7. Consent Items

Reports of a routine nature, which are not expected to require discussion and/or debate. Staff may not be in attendance to respond to queries on items contained in the Consent Agenda.

### 7.1 Status of Management Action Plans (AUD-01-26) 1 - 10

Receive for information office of the city auditor report AUD-01-26 regarding status of Management Action Plans for Q1 2026.

### 7.2 Quarterly dashboard for the office of the city auditor (AUD-02-26) 11 - 14

Receive for information office of the city auditor report AUD-02-26 regarding quarterly dashboard for the office of the city auditor as of Q1 2026.

### 7.3 Resourcing for office of the city auditor (AUD-06-26) 15 - 18

Receive for information office of the city auditor report CA-06-26 regarding resourcing for office of the city auditor.

## 8. Regular Items

### 8.1 Performance Management process for the City Auditor (AUD-04-26) 19 - 24

Approve the Performance Management process and goals for the City Auditor identified in office of the city auditor report AUD-04-26.

8.2 Risk to our objectives – the corporate compass (TRN-01-26)

Receive for information transformation office report TRN-01-26 regarding risk to our objectives – the corporate compass.

8.3 2026 Annual Audit Plan for the office of the city auditor (AUD-03-26)

**Note: this item will be distributed in an Addendum**

8.4 Aquatics Audit (AUD-05-26)

**Note: this item will be distributed in an Addendum**

**9. Confidential Items and Closed Meeting**

Confidential reports may require a closed meeting in accordance with the Municipal Act, 2001. Meeting attendees may be required to leave during the discussion.

9.1 Confidential Appendix B regarding status of management action plans (AUD-01-26)

Pursuant to Section 239(2)(a) of the Municipal Act, the security of the property of the municipality or local board.

**10. Rise and Report**

**11. Information Items**

**12. Staff Remarks**

**13. Committee Remarks**

**14. Adjournment**

SUBJECT: Status of Management Action Plans

TO: Audit Committee

FROM: Corporate Affairs  
City Auditor

Report Number: AUD-01-26

Wards Affected: Not applicable

Date to Committee: March 4, 2026

Date to Council: March 10, 2026

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## **Recommendation:**

Receive for information office of the city auditor report AUD-01-26 regarding status of Management Action Plans for Q1 2026.

## **Executive Summary**

### **Purpose of report:**

- The City Auditor follows-up with Management about the progress of all past audit recommendations. This is a quarterly report that summarizes that progress.

### **Key findings:**

- Progress has been demonstrated by Management since the last quarterly update. Nine Management Action Plans have been completed. Details are provided in Appendix A and confidential Appendix B.

### **Implications:**

- Management is responsible for addressing recommendations from past audit reports. The City Auditor will continue to follow-up until all recommendations are completed and reported to Audit Committee.

# Information Report

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**Background**

At the conclusion of most audit projects, the City Auditor provides an audit report to Management which typically identifies one or more recommendations for Management to address. Management’s responses to these recommendations are called ‘Management Action Plans’ (MAPS).

Standard 15.2 of the Global Internal Auditing Standards sets out requirements of internal auditors to ensure that Management Action Plans have been effectively implemented. This applies in all cases except where "senior management has accepted the risk of not taking action". The City Auditor follows-up regularly with Management in departments/divisions that previously received audit projects to ensure that there is progress against their respective MAPS. The following report to Audit Committee (submitted quarterly) is a summary of that progress.

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**Status**

Below is a summary of the In-Progress Management Action Plans (MAPS) from the last report to Audit Committee on December 3, 2025 (Report AUD-11-25).

Audit Project Name:	High	Medium	Low	
Cyber-Security Audit (2022-Identify)	0	0	0	
Environmental Stewardship Strategies Audit	0	3	0	
Cyber-Security Audit (2023-Protect)	1	1	0	
Procurement Audit	0	0	1	
Cyber-Security Audit (2024-Detect & Respond)	1	2	0	
Community Grants Audit	0	0	5	
	2	6	6	Total In-Progress

Below is a summary of the in-progress MAPS as of March 4, 2026:

Audit Project Name:	High	Medium	Low	
Cyber-Security Audit (2022-Identify)	0	0	0	
Environmental Stewardship Strategies Audit	0	0	0	
Cyber-Security Audit (2023-Protect)	0	1	0	
Procurement Audit	0	0	0	
Cyber-Security Audit (2024-Detect & Respond)	1	1	0	
Community Grants Audit	0	0	4	
AVL Audit	0	3	2	
	1	5	6	Total In-Progress

The City Auditor reviewed the detailed progress updates from Management against the original Management Action Plans from the audit report (see Appendix-A and Confidential Appendix-B); nine were successfully completed over the past quarter.

The tables above indicate the remaining (or incomplete) MAPS. The City Auditor will continue to follow-up with accountable Management until all MAPS are complete. Please note that past Cyber-Security Audits were presented to Audit Committee 'in-camera' and as a result, quarterly updates will be reported confidentially going-forward.

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## Key Dates & Milestones

This report is an accountability and transparency mechanism that occurs on a quarterly basis. The next report to Audit Committee in this regard will be in Q2 2026.

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## Implications

There is no immediate financial impact from this report however, there may be a financial impact from staff executing their respective Management Action Plans; those impacts would be captured through the annual budget process (from the respective operating departments).

There are no immediate climate impacts from this report. The City Auditor's follow-up process was conducted entirely remotely which saved vehicular trips to City facilities, thereby reducing greenhouse gas emissions. Meeting materials and audit evidence were entirely sent electronically, thereby reducing the consumption of paper.

Staff from HR, Transit, RCC, RPF, Community Planning, Environment & Energy, Finance/Procurement and Burlington Digital Services teams contributed their time to provide progress updates in this report. That time was not measured.

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## References

[AUD-01-25](#) – Status of Management Action Plans (Q1 2025)

[AUD-07-25](#) – Status of Management Action Plans (Q2 2025)

[AUD-09-25](#) – Status of Management Action Plans (Q3 2025)

[AUD-11-25](#) - Status of Management Action Plans (Q4 2025)

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## Strategic Alignment

- Designing and delivering complete communities
- Providing the best services and experiences
- Protecting and improving the natural environment and taking action on climate change
- Driving organizational performance

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**Author:**

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City Auditor

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**Appendices:**

- A. Detailed summary of Management Action Plans
- B. Confidential: Detailed summary of Management Action Plans re: Cyber-Security Audits

**Report Approval:**

All reports are reviewed and approved by the Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.

AUD-01-26 - Appendix-A: Outstanding Management Action Plans as of Feb 13, 2026

Department	Function	Audit Report	Audit Report Date	Audit Finding Number	Risk Rating	Details of Audit Issue				Number of:		Owner	
						Audit Recommendation	Management Action Plan	Expected Completion Date	Revised Completion Date	Status	Days Past Due		Times Completion Date Revised
Public Works	Environment & Energy	Environmental Stewardship Strategies Audit	22-Nov-23	1	Medium	<p>1. A dedicated workplan or implementation schedule should be created for each strategy containing all specific actions/programs, objectives, owner/accountable individuals, expected deadlines and current status. These workplans should be updated continuously by Environment &amp; Energy staff.</p> <p>2. Annual reporting back to Council should have a tracking system (i.e. table) of all recommended actions and their respective status (i.e. complete, in progress, not started, delayed etc.). Alternatively, a red-yellow-green approach may be used to demonstrate status/progress.</p> <p>3. For the next CEEMP (due to Council in June/July 2024) and BCAP (due to Council in mid-2025); the number and scale of implementation actions recommended by consultants and accepted by staff should be reduced to a feasible scope of work. In addition, only actions that the City can influence or exert control should be recommended to Council unless there is a documented commitment from an external stakeholder. Lastly, workplan actions should be written in an action-orientated way with specific, measurable, achievable, relevant, and time-bound targets.</p> <p>4. The Environment and Energy Team should seek consulting assistance from the staff within the Corporate Strategy Team for developing workplans for the BCAP and CRB. Consulting advice from the Corporate Strategy Team should be sought prior to the approval of the next iteration of the CEEMP in mid-2024.</p>	<p>1. E&amp;E staff will create detailed workplans/implementation schedules for each of the three plans. Specifically a workplan will be created for new Corporate Energy and Emissions Management Plan (CEEMP) to be completed in 2024. For Climate Resilient Burlington, staff will use the Action table in the plan to create a more detailed implementation workplan. A workplan will be created for the Climate Action Plan (BCAP) for the seven program areas, noting the specific actions that are being implemented to support the plan.</p> <p>2. A system to track and report on progress of climate plan actions will be developed for each plan to present in annual reports.</p> <p>3. Updated CEEMP and BCAP will be more concise with a focus on actions that the City has direct control and/or authority. The CEEMP will be updated in 2024 and the BCAP will be updated in 2025.</p> <p>4. E&amp;E staff will ask the Corporate Strategy Team for advice and guidance on the development of the workplans for the each of the three plans.</p>	<p>1. Q2 2024 2. Q2 2024 3. Q2 2025 4. Q1 2024</p>	<p>3. Q3-2025 3. Q4-2025 3. Jan 2026</p>	<p><b>March 4, 2026 – COMPLETE</b> The Burlington Climate Plan: Taking Action to Reduce Community Greenhouse Gas Emissions (PWS-01-26) was received by Committee of the Whole on Feb 9, 2026 and approved by Council on Feb 17, 2026.</p> <p><b>Dec 3, 2025 - IN PROGRESS (#3):</b> Action #3 – The Burlington Climate Plan: Taking Action to Reduce Community Greenhouse Gas Emissions 2026-2031 was submitted in October 2025 via the internal staff reporting process. The Plan should be included on the Jan 2026 Committee of the Whole agenda for City Council approval.</p> <p><b>Sept 10, 2025 - IN PROGRESS (#3):</b> Action 3 – BCAP renewal in progress. Target delayed twice due to two reorganizations to different departments in both Q1 and Q2, the retirement of the BCAP corporate lead in Q2, and the creation of a new team structure in Q2 2025. Target to be completed Q4 2025.</p> <p><b>June 11, 2025 - IN PROGRESS (#3):</b> Action 3 – BCAP renewal in progress – target to be completed Q3 2025.</p> <p><b>March 5, 2025 – IN PROGRESS (#3):</b> Action 3 – BCAP renewal in progress – target to be completed Q2 2025.</p> <p><b>December 4, 2024 – IN PROGRESS (#3):</b> Action 3 – Partially complete with updated CEEMP. BCAP will be updated in 2025.</p> <p><b>September 11, 2024 - IN PROGRESS (#3 only, others complete):</b> Progress report for the Climate Action Plan with a summarized workplan was included in the July 5th Council Information Package with the updated workplan tracking progress. Management Action 1, 2 and 4 are complete. Action item #3 will be completed in 2025 with updated Climate Action Plan. The CEEMP portion of item #3 was completed with the updated plan.</p> <p><b>June 12, 2024 - IN PROGRESS:</b> Environment and Energy staff met with the Corporate Strategy (CS) Team to discuss updating workplans to provide more detail in the first quarter of 2024.</p>		3	Manager, Emergency Management & Environmental Sustainability
Public Works	Environment & Energy	Environmental Stewardship Strategies Audit	22-Nov-23	2	Medium	<p>1. Annual updates to Council should include some key performance indicators recommended within the BCAP and CRB.</p> <p>2. Environment &amp; Energy staff should re-evaluate the feasibility of the KPI's recommended by their consultant when the BCAP was prepared. KPI's to support the BCAP must demonstrate progress towards the overall BCAP goal of the "community being net carbon neutral by 2050" while not being administratively burdensome to collect, analyze and report on key data sets.</p> <p>a. The quantity of KPI's should be rationalized to a manageable number.</p> <p>b. Data sets to support KPI's should be accessible and not overly burdensome to collect, analyze and report upon.</p> <p>3. KPI targets in the CRB should be updated once further information is received from inter-dependent City reports.</p> <p>4. Future reporting to Council regarding the CEEMP should include KPI forecasting of progress against the 2019 CEEMP target of "City's operations become net carbon neutral by 2040". This forecast should include a detailed analysis which includes new City buildings added in 2022 (and beyond) and its impact on meeting the net carbon neutrality goal by 2040.</p> <p>5. The Environment and Energy Team should seek consulting assistance from the staff within the Corporate Strategy and Data Analytics &amp; Visualizations teams with developing and reporting upon KPI's.</p>	<p>1. The Manager, Environmental Sustainability and the Supervisor, Energy &amp; Emissions will assess relevant KPIs to report on, based on availability of data.</p> <p>2. The Manager, Environmental Sustainability will re-evaluate the feasibility of KPIs in the BCAP when it is being renewed, due in 2025. Many of the indicators in the existing BCAP were based on a model by the plan consultant to show what it would take for Burlington to achieve being a net carbon neutral community by 2050 and do not necessarily reflect data that is available to the City to track.</p> <p>3. The Coordinator, Sustainability Projects commits to an annual review of the indicators with the CRB Implementation Team to ensure they are consistent with other City reports and plans.</p> <p>4. The updated CEEMP will include forecasted targets against the overall target of being net carbon neutral in the City's operation. The forecast and targets will include all known and assumed expansion of overall corporate square footage.</p> <p>5. E&amp;E staff have been working with the Corporate Strategy and Data Analytics &amp; Visualizations teams to develop and report on KPIs in a new dashboard to support the 'From Vision to Focus' workplan.</p>	<p>1. Q2 2024 2. Q2 2025 3. Annual review/ Ongoing 4. Q2 2024 5. Q1 2024</p>	<p>2. Q3-2025 2. Q4-2025 2. Jan 2026</p>	<p><b>March 4, 2026 – COMPLETE</b> The Burlington Climate Plan: Taking Action to Reduce Community Greenhouse Gas Emissions (PWS-01-26) was received by Committee of the Whole on Feb 9, 2026 and approved by Council on Feb 17, 2026.</p> <p><b>Dec 3, 2025 - IN PROGRESS (#2):</b> Action #2 – KPIs are included in the draft Burlington Climate Plan: Taking Action to Reduce Community Greenhouse Gas Emissions 2026-2031.</p> <p><b>Sept 10, 2025 - IN PROGRESS (#2):</b> Action 2 re: BCAP – KPIs will be developed for the updated BCAP to be completed Q4 2025.</p> <p><b>June 11, 2025 - IN PROGRESS (#2):</b> Action 2 re: BCAP – KPIs will be developed for the updated BCAP to be completed Q3 2025.</p> <p>Action 5 - Environment and Energy staff will support the development of the new corporate dashboard for reporting KPIs as required – 2025.</p> <p><b>March 5, 2025 – IN PROGRESS (#2):</b> Action 2 re: BCAP – KPIs will be developed for the updated BCAP to be completed Q2 2025.</p> <p>Action 5 - Environment and Energy staff will support the development of the new corporate dashboard for reporting KPIs as required – 2025.</p> <p><b>December 4th, 2024 – IN PROGRESS (#2):</b> Action 2 – are being assessed for the next edition of the BCAP Action 3. Ongoing progress with CRB Plan – KPIs continue to be refined (added, deleted or updated) as needed for better representation in collaboration with the staff team and alignment with other corporate plans. Action 5 - Reporting on KPIs in a dashboard format is still ongoing with city staff to coordinate with V2F reporting.</p> <p><b>September 11, 2024 - IN PROGRESS (#2):</b> Relevant KPIs have been assessed related to both the Climate Action Plan and CEEMP (Action 1 Complete). Refinements will be made as new Climate Action Plan is completed, based on available data. (Action 2) CRB Plan – KPIs continue to be refined (added, deleted or updated) as needed</p>		3	Manager, Emergency Management & Environmental Sustainability

Department	Function	Audit Report	Audit Report Date	Audit Finding Number	Risk Rating	Details of Audit Issue				Number of:		Owner	
						Audit Recommendation	Management Action Plan	Expected Completion Date	Revised Completion Date	Status	Days Past Due		Times Completion Date Revised
Public Works	Environment & Energy	Environmental Stewardship Strategies Audit	22-Nov-23	3	Medium	<p>1. The number of actions and programs in the three environmental stewardship strategies should be reduced to within a manageable workplan feasible for the current staffing envelope of four professional staff. Request new operating funding to execute actions/programs in the environmental stewardship strategies through the annual budget process with a business case once workplans have been updated.</p> <p>2. The next CEEMP and BCAP should have more accurate financial costing of actions and programs. Those actions should be forecasted into the Finance multi-year operating and capital budget presented to Council for approval.</p> <p>3. Review the City's environmental partnerships with external organizations to measure the benefit provided to the City of Burlington. Under this review, evaluate whether financial support provided to these organizations can be better utilized to implement actions/programs within the City's environmental strategies.</p>	<p>1. As the CEEMP and BCAP are updated, recommended actions will be focused to ensure resources are available to implement the plans. As noted above, workplans will be created to identify associated funding requirements for specific actions. Business cases (change forms) will be submitted to support actions through the annual budget review process. Note that many climate actions identified in the plans are led by other departments.</p> <p>2. The Manager, Environmental Sustainability and for the Supervisor, Energy &amp; Emissions will review financial costing of actions and programs to forecast multi-year budgets. This work may be tied to the updating of the current plans in 2024 and 2025 respectively.</p> <p>3. A review of partnerships with external environmental organizations and community stakeholders is in progress. Further consultation is required with council, staff and key external stakeholders to assess how to strategically support local organizations to deliver effective community climate action initiatives.</p>	<p>1. Q2 2024 2. Q2 2025 3. Q2 2024</p>	<p>1. Q3-2025 1. Q4-2025 1. Jan 2026</p>	<p><b>March 4, 2026 – COMPLETE</b> The Burlington Climate Plan: Taking Action to Reduce Community Greenhouse Gas Emissions (PWS-01-26) was received by Committee of the Whole on Feb 9, 2026 and approved by Council on Feb 17, 2026.</p> <p><b>Dec 3, 2025 - IN PROGRESS (#1):</b> Action #1 re: BCP - The draft BCP includes 17 actions under three program areas focusing on actions the City can implement to support a low carbon footprint for the community. Business cases will be submitted for the budget review and approval process for individual actions as required.</p> <p><b>Sept 10, 2025 - IN PROGRESS (#1):</b> Action 1 re: BCAP: The draft BCAP includes 17 actions under three program areas focusing on actions the City can implement to support a low carbon footprint for the community. Business cases will be submitted for the budget review and approval process for individual actions as required.</p> <p><b>June 11, 2025 - IN PROGRESS (#1):</b> Action 1 re: BCAP: The draft BCAP includes 16 actions under three program areas focusing on actions the City can implement to support a low carbon footprint for the community. Business cases will be submitted for the budget review and approval process for individual actions as required.</p> <p><b>March 5, 2025 – IN PROGRESS (#1):</b> Action 1 re: BCAP: Draft BCAP actions are under development. Focus will be on those actions that the City can implement to support a low carbon footprint for the community. Business cases will be submitted for the budget review and approval process for individual actions as required.</p> <p><b>December 4, 2024 – IN PROGRESS (#1 &amp; 2):</b> Action 1 – Partially completed with CEEMP. BCAP to be updated in 2025 with funding requirements. Action 2 – Partially completed – energy projects are incorporated into the ten year capital budget. BCAP projects – some funding is tied to other departmental programs like the Integrated Mobility Plan and Transit.</p> <p><b>September 11, 2024 - IN PROGRESS (#1 &amp; 2):</b> The CEEMP will be updated. Consideration of Emission Intensity...</p>		3	Manager, Emergency Management & Environmental Sustainability
Finance	Procurement Services	Procurement Audit	20-Aug-24	3	Low	<p>Procurement Services should develop new and enhanced reports in Workday to identify procurement trends, strategic opportunities and/or exceptions. Once those reports are designed, all members of the Procurement Services team should receive training on how to execute those reports. Procurement Services should utilize new and enhanced Workday reports to share strategic analysis and opportunities with the Executive Leadership Team (XLT) and their departments/divisions on an annual basis and to complement its annual reporting to Council.</p>	<p>Through Workday standard and customized reporting Procurement Services is now able to accurately track various purchase types, including Single Source, Non-compliant, Contracted and non-contracted spends. While the default reporting functionality in Workday meets some needs, Finance will be on-boarding a contract position who will be responsible for the design of custom reports with more robust analytical capability. Procurement Services will work to communicate annually to XLT leaders and their departments on departmental spending trends, and opportunities. The first communication will occur after one year of data collection in Workday.</p>	31-Mar-25	Dec 31, 2025 <del>Jun 30, 2025</del>	<p><b>March 4, 2026 - COMPLETE</b> We are able to run various reports to track who's buying what, with respect to requisition types. I can also look up vendor spend, PCard spend etc. Specialists will be able to share this information with their departments, etc. at their annual meetings and I will be able to share with leaders as required. I believe we have satisfied the requirement of the audit recommendation.</p> <p><b>Dec 3, 2025 - IN PROGRESS:</b> This is on track for completion by the revised deadline.</p> <p><b>Sept 10, 2025 - IN PROGRESS:</b> This is on track for completion by the revised deadline.</p> <p><b>June 11, 2025 - IN PROGRESS:</b> This will be done at year end as opposed to year 1 of workday as we have taken longer to work through Workday issues than expect.</p> <p><b>March 5, 2025 – IN PROGRESS:</b> This item will require more time as we work through the nuances of Workday.</p> <p><b>December 4, 2024 - IN PROGRESS:</b> On track for completion by deadline.</p>		2	Melissa Mordue, Manager of Procurement Services

Department	Function	Audit Report	Audit Report Date	Audit Finding Number	Risk Rating	Details of Audit Issue				Number of:		Owner	
						Audit Recommendation	Management Action Plan	Expected Completion Date	Revised Completion Date	Status	Days Past Due		Times Completion Date Revised
Development & Growth	Heritage	Community Grants Audit	21-Feb-25	1	Low	<p>1. Rename the CHF to explicitly refer to it as a grant program, comparable to other municipalities.</p> <p>2. Restructure the CHF to remove the loan option. Update the Organizational Policy, Procedures Manual, Info Sheet and Heritage Conservation Agreement accordingly.</p> <p>3. Community Planning staff in consultation with Corporate Communications should develop and execute a communications campaign to provide additional messaging to heritage designated property owners about the existence of the CHF. City staff may consider direct annual mail-outs to heritage designated properties (which is a common tactic in benchmarked municipalities).</p> <p>4. Increase the matching rate to 50% which is consistent with most other comparable municipalities.</p> <p>5. Community Planning staff should update the Procedure Manual to reflect the current business process as well as the future state envisioned with all audit recommendations.</p>	<p>1. Chloe Richer (Senior Planner, Heritage) will prepare a staff report to amend the Community Heritage Fund bylaw, renaming the CHF to explicitly refer to its grant program, by Q3 2025.</p> <p>2. Community Planning will keep the loan option for now and re-evaluate the program after launching a Communications Plan with Corporate Communications and after new Part IV and Part V heritage properties are designated in 2025.</p> <p>3. Chloe Richer (Senior Planner, Heritage) will consult with Corporate Communications to develop and execute a communications campaign to provide additional messaging to heritage designated property owners about the existence of the Community Heritage Fund, by Q3 2025.</p> <p>4. Chloe Richer (Senior Planner, Heritage) will prepare a staff report to amend the Community Heritage Fund bylaw, increasing the matching rate to 50%, by Q3 2025.</p> <p>5. Chloe Richer (Senior Planner, Heritage) will update the Procedural Manual to reflect the current business process as well as the future state envisioned with all audit recommendations, by Q4 2025.</p>	Q4 2025	<p>1. Q4 2025</p> <p>2. Q1 2026</p> <p>4. Q4 2025</p> <p>4. Q4 2025</p>	<p><b>March 4, 2026 - IN PROGRESS:</b></p> <p>1. Completed.</p> <p>2. No update on loan option. No new loan applications were received in 2025.</p> <p>3. Complete.</p> <p>4. Complete.</p> <p>5. Complete.</p> <p><b>Dec 3, 2025 - IN PROGRESS:</b></p> <p>1. Delegated Approval report drafted to amend the Community Heritage Fund bylaw, renaming the CHF to explicitly refer to its grant program. The draft bylaw has been shared with Legal staff for their review. Target: Q4 2025.</p> <p>2. No update. No new loan applications have been received in 2025.</p> <p>3. Complete.</p> <p>4. Delegated Approval report drafted to amend the Community Heritage Fund bylaw, increasing the matching rate to 50%. The draft bylaw has been shared with Legal staff for their review.</p> <p>5. Ongoing; minor updates have been added as needed. A fulsome update will be conducted following the completion of related action items.</p> <p><b>Sept 10, 2025 - IN PROGRESS:</b></p> <p>1. At Todd Evershed's direction, renaming of the CHF to "Heritage Grant Program" can be communicated to Council via an email or CIP memo instead of a staff report, since Council is already aware of the recommendation through the Audit Report. The bylaw will be updated in relation to Action Item #4, and the formal renaming can be included at that time.</p> <p>2. No update.</p> <p>3. COMPLETE - Corporate Communications staff have completed a new one-page "Info Sheet" on the Heritage Grant Program/Community Heritage Fund for public consultation events.</p> <p>4. No update.</p> <p>5. Ongoing.</p> <p><b>June 11, 2025 - IN PROGRESS:</b></p> <p>1. No update.</p> <p>2. No update.</p>	-	1	Todd Evershed, Supervisor of Special Projects & Urban Design
Development & Growth	Heritage	Community Grants Audit	21-Feb-25	2	Low	<p>1. Streamline the CHF approval process to delegate approval of the CHF grant from City Council to the Director of Community Planning for all applications. Work in conjunction with Legislative Services to update the Delegated Authority By-law as required.</p> <p>2. Rationalize the CHF application form to only collect information from applicants that informs the application approval. Alternatively, update the Info Sheet or Heritage Conservation Agreement to state that the applicant should provide the information if requested.</p> <p>3. Update the CHF "Info Sheet" to include the application steps/procedures from the applicant's perspective and post it on the appropriate City's Heritage webpage.</p>	<p>1. Jamie Tellier (Director, Community Planning) will work in conjunction with Legislative Services to update the Delegated Authority By-law as required, by Q2 2025.</p> <p>2. Chloe Richer (Senior Planner, Heritage) will work in conjunction with Legislative Services to update the CHF application form, by Q2 2025.</p> <p>3. Chloe Richer (Senior Planner, Heritage) will update the CHR "Info Sheet" to include the application steps/procedures from the applicant's perspective and post it on the appropriate City's Heritage webpage, by Q2 2025.</p>	Q2 2025	Q4 2025	<p><b>March 4, 2026 - COMPLETE:</b></p> <p>1. Complete.</p> <p>2. Complete.</p> <p>3. Complete.</p> <p><b>Dec 3, 2025 - IN PROGRESS:</b></p> <p>1. Complete.</p> <p>2. Complete.</p> <p>3. Chloe Richer has revised the longer "Info Sheet" that includes the application steps/procedures from the applicant's perspective and shared the draft with Communications staff for their review. The next step is to submit a Creative Services request to update the graphics once the text is finalized.</p> <p><b>Sept 10, 2025 - IN PROGRESS:</b></p> <p>1. Complete.</p> <p>2. Complete.</p> <p>3. Chloe Richer has worked with Corporate Communications staff developing on a new, one-page "Info Sheet" on the Heritage Grant Program/Community Heritage Fund for public consultation events. The next step is to review and complete a new version of the longer "Info Sheet" that includes the application steps/procedures from the applicant's perspective.</p> <p><b>June 11, 2025 - IN PROGRESS:</b></p> <p>1. Jamie Tellier is working with Legislative Services on a joint report and will be bringing this to June Committee of the Whole and Council meetings.</p> <p>2. Complete.</p> <p>3. Chloe has asked that Corporate Communications staff provide suggested revisions to the existing Community Heritage Fund Info Sheet.</p>	-	1	Todd Evershed, Supervisor of Special Projects & Urban Design

Department	Function	Audit Report	Audit Report Date	Audit Finding Number	Risk Rating	Details of Audit Issue				Number of:		Owner	
						Audit Recommendation	Management Action Plan	Expected Completion Date	Revised Completion Date	Status	Days Past Due		Times Completion Date Revised
Community Services	RCC Arts & Community Development	Community Grants Audit	21-Feb-25	3	Low	<p>1. Combine the CDF and NCMF programs and remove the matching component.</p> <p>2. Rename the BACF, CDF and NCMF (if Management opts to retain this program) to explicitly refer to it as a grant program, comparable to other municipalities.</p> <p>3. Insert a requirement into the CDF Letter of Agreement to publically acknowledge the City of Burlington's grant contribution where possible.</p> <p>4. Create unique Workday cost centers for LMN, CDF and NCMF (if Management opts to retain this program) to facilitate clear and efficient financial analysis and reporting. Prepare an annual accrual for Finance if the aggregate grant commitments exceed \$25,000.</p> <p>5. Create a Grant Advisory Committee to review and approve CDF and NCMF (if Management opts to retain this program) grants over a certain threshold (i.e. \$5000).</p> <p>6. Conduct a survey of CDF, NCMF and LMN grantees requesting feedback for further improvements. Staff may consider using the City's Get-Involved survey portal to obtain feedback directly from past grantees.</p>	<p>Note: the full Management Action Plan is truncated for the purposes of fitting onto one page. Full response found in AUD-03-25; Appendix-A (page 12). The overall response provided by Emilie Cote, Director, RCC:</p> <p>All audit recommendations will be considered by the Grant Review Working Committee. Finalized implementation strategies for all process improvements will be reported by Q4 of 2025. Operational approvals will be sought through Management and any recommendations for CIP updates will be directed to Council subsequently as required.</p>	Q4 2025	Q1 2026	<p><b>March 4, 2026 - IN PROGRESS:</b> Funding stewards, community input, and comparator municipal models have informed the refresh of the Community Investment Policy. Over the past several months, staff integrated current operational best practices and key strategic documents including the Live and Play Plan and the newly developed Culture Plan, into the updated policy to strengthen strategic alignment, reflect community priorities, and reinforce accountability, transparency, and equity. The revised policy has achieved broad consensus across departments and program administrators and is now ready for Committee consideration in March 2026. It will be included as an appendix to Report CSS-04-26, which outlines the rationale for the update and provides a status report on continuous improvements to the RCC grant program review.</p> <ul style="list-style-type: none"> <li>• Pending Council's direction on repealing the former policy and approving the updated version, starting in March, staff will proceed with aligning related Standard Operating Procedures to ensure full implementation in 2027.</li> <li>• An application guide was developed and piloted in Q3-Q4 for the Community Development Grant (CDG), resulting in higher quality and more strategically aligned proposals.</li> <li>• A December 2025 recipient survey reported a 100% valued and positive experience, confirming that while website information requires improvement, staff support was clear, timely, and effective.</li> <li>• A unified intake window for the three grant streams will be introduced, with CDG offering a second early summer intake. This change will improve workflow for grant stewards and enhance funding allocation forecasting.</li> <li>• Staff also aim to transition to collective outcomes reporting to Council across all RCC grant programs by 2027.</li> <li>• Grant software options have been explored, and solutions to support enhanced grant administration are currently under consideration.</li> </ul> <p><b>Dec 3, 2025 - IN PROGRESS:</b> 3. In progress: Updates to all applicant communications are underway. An Applicant Guide for the CDF has been developed that clearly outlines all requirements in great detail. Other grants will follow suit.</p>	63	1	Emilie Cote, Director, RCC
Community Services	RCC Arts & Community Development	Community Grants Audit	21-Feb-25	4	Low	<p>1. RCC should define a specific application window (time period when grant applications are received from the public) for CDF and LMN; and then optimize its staffing around those dates. Should Management accept this recommendation; update the Community Investment Policy accordingly.</p> <p>2. Re-design the application form for BACF and CDF for applicants who are re-applying in consecutive years to include an attestation that their information is identical from their last application. Alternatively, RCC may consider providing multi-year grants to select organizations which is a common tactic for some municipalities.</p> <p>3. Re-design the application form for BACF, CDF, LMN and NCMF to include the grant program terms and conditions from the Letter of Agreement.</p> <p>4. Remove the requirement in the LMN to provide receipts; insert a condition that applicants must retain receipts for a defined period of time (i.e. 3 months after the event) subject to random spot-checking by RCC staff.</p> <p>5. RCC staff should engage Finance staff to design an inbound EIB (Enterprise Interface Builder) to transfer approved grant installments/payments into Workday from one document to replace multiple manual cheque requisitions where possible.</p> <p>6. RCC should engage the Burlington Digital Services team to investigate the feasibility of on-boarding an online portal for managing their grant programs</p>	<p>Similar to Audit Finding #3, all audit recommendations will be considered by the Grant Review Working Committee. Finalized implementation strategies for all process improvements will be reported by Q4 of 2025. Operational approvals will be sought through Management and any recommendations for CIP updates will be directed to Council subsequently as required.</p>	Q4 2025	Q1 2026	<p><b>March 4, 2026 - IN PROGRESS:</b> Fulsome response provided for all RCC Management Action Plans provided in the cell noted above.</p> <p><b>Dec 3, 2025 - IN PROGRESS:</b></p> <ol style="list-style-type: none"> <li>1. Planning continues building on (1) below.</li> <li>2. Grant Software if approved, will address this matter. Consensus on providing annual and multiyear grant agreements and the procedural documents associated with this have been drafted and are ready for implementation once socialization among all depts/ sections/ positions concerned has been completed. Timeline TBD. Anticipating '26 Q1.</li> <li>3. Teams are ready to adjust once final approvals are in place.</li> <li>4. Typically LMN applicants only use part of funds provided. For this reason procedures may remain as is in this Grant Program yet TBD.</li> <li>6. As below. This remains in progress and sits with ARB at this time. An update report to council has been drafted and at the ready should expenses to implement the software be significant and require Council approval.</li> </ol> <p><b>Sept 10, 2025 - IN PROGRESS:</b></p> <ol style="list-style-type: none"> <li>1. Intake windows have been decided for all grants with LMN continuing with continuous intake thereby balancing workflows across the year for this grant.</li> <li>2. Consensus reached. To address by Q3</li> <li>3. Consensus reached. To address by Q3</li> <li>4. In discussion – general agreement for spot check process implementation. Inter-dept discussions to ensue. To address by Q3</li> <li>5. Decision to decline recommendation on the basis of lack of volume to see benefits.</li> <li>6. Software preference has been selected and in progress with Architectural Review Board to ensure feasibility and privacy compliance. Next steps will include determining budget feasibility.</li> </ol> <p><b>June 11, 2025 - IN PROGRESS:</b></p> <ol style="list-style-type: none"> <li>1. Consensus reached that this is necessary for some grants. Developing process will occur Q3 2025. Policy updates to occur Q4.</li> <li>2. Consensus reached. To address by Q3</li> </ol>	-	1	Emilie Cote, Director, RCC

Department	Function	Audit Report	Audit Report Date	Audit Finding Number	Risk Rating	Details of Audit Issue				Number of:		Owner	
						Audit Recommendation	Management Action Plan	Expected Completion Date	Revised Completion Date	Status	Days Past Due		Times Completion Date Revised
Community Services	RCC Arts & Community Development	Community Grants Audit	21-Feb-25	5	Low	<p>1. RCC should prepare an annual report to Council through its Committee of the Whole (or alternatively through the Council Information Package) to identify the results of its CDF, NCMF and LMN programs (in coordination with BACF). Reporting to Council should include key performance indicators such as # of applications received vs. approved, dollars granted and a summary of the grant recipients including the scope/nature of the event/project/work completed. Qualitative information such as testimonials from grantees may also be beneficial in this regard.</p> <p>2. RCC should work in conjunction with Corporate Communications &amp; Engagement to prepare a media release summarizing the information reported to Council.</p> <p>3. RCC should post this report to its Community Development website in the same manner that NCMF/BACF annual results are publically reported.</p>	<p>Similar to Audit Finding #3, all audit recommendations will be considered by the Grant Review Working Committee. Finalized implementation strategies for all process improvements will be reported by Q4 of 2025. Operational approvals will be sought through Management and any recommendations for CIP updates will be directed to Council subsequently as required.</p>	Q4 2025	Q1 2026	<p><b>March 4, 2026 - IN PROGRESS:</b> Fulsome response provided for all RCC Management Action Plans provided in the cell noted above.</p> <p><b>Dec 3, 2025 - IN PROGRESS:</b> All items remain in progress, as listed below and are contingent on Jan '26 report direction. At this time all items have consensus and await implementation in logical sequence.</p> <p><b>Sept 10, 2025 - IN PROGRESS:</b> 1. Consensus reached. Feb 2026 will see implementation begin jointly with BACF and all other grants reporting collated in single update to council. 2. No progress at this time. To address. 3. Agreement reached. Implementation to follow.</p> <p><b>June 11, 2025 - IN PROGRESS:</b> 1. Consensus reached. 2025 will see implementation begin. 2. No progress at this time. To address. 3. As above.</p>	-	1	Emilie Cote, Director, RCC
Public Works	Corporate Fleet Services	AVL Performance Audit	19-Nov-25	1	Medium	<p>Corporate Fleet Services should:</p> <p>1. Perform regular proactive trending analytics using the data rich environment in AVL and communicate key data trends around vehicle speeding, excessive idling, harsh driving behaviour or other vehicle/driver anomalies to the respective front-line People Leaders. Enable the "AVL Management Report" to be shared with People Leaders of staff with corporate vehicles in the AVL system. Communicate this functionality with the People Leaders. Work with the vendor to develop an email push notification to People Leaders on a periodic (i.e. quarterly basis) with a link to the report in AVL.</p> <p>2. Perform annual reporting of key trends directly to the Executive Leadership Team (XLT) and/or Senior Leadership Team (SLT).</p> <p>3. Corporate Fleet Services should increase its profile with corporate wide messaging about the AVL system and its capabilities. This can include (but is not limited to):</p> <ul style="list-style-type: none"> <li>Working with Corporate Communications to develop internal tactics that provide reminders to vehicle operators and People Leaders of vehicle operators</li> <li>Communicating excessive vehicle idling occurrences to vehicle operators and their respective people leaders as well as the Environmental Sustainability Team as necessary.</li> <li>Communicating repeated safety issues with Corporate Health, Safety &amp; Wellness group to develop joint messaging for safety talks</li> </ul>	<p>1. Fleet Services is currently working with Burlington Digital Services to import data via API to Power BI to create an automated report for an improved and customizable "AVL Management Report". Projected completion by Q2 2026. Quarterly/Biannual reports are expected and will be refined based on department feedback.</p> <p>2. Fleet Services will develop key trend reporting to XLT and SLT via slideshow presentation. CVOR rankings are currently reported to these groups as necessary.</p> <p>3. Fleet Services will continue to send communications through internal vehicle operator email mailing group as warranted. Furthermore, follow-up meetings will be initiated with select service areas based on trends within the above mentioned AVL Management Report.</p>	Q2 2026		<p><b>March 4, 2026 - IN PROGRESS:</b> 1. On Schedule: Power BI report is complete but requires a few minor output revisions. Working with analytics development team to complete by end of February 2026 for final presentation to Enrico and Scott. PowerPoint is also being drafted for presentation. 2. Trend reporting will work in conjunction with Power Bi reports trend analysis. Enrico/Scott to determine if timely reporting and landing page on 360 is sufficient. 3. Yes. Ongoing communications sent regarding vehicle inspections and hours of service compliance. Tailgate talk discussion was fleet safety focus this month.</p>	0	0	Enrico Scalera, Director, Parks, Roads & Forestry
Public Works	Corporate Fleet Services	AVL Performance Audit	19-Nov-25	2	Medium	<p>Corporate Fleet Services should:</p> <p>1. Engage People Leaders of staff with corporate vehicles by offering additional training opportunities. Work with Communications and Engagement team to develop a strategic communications plan that helps raise awareness about the AVL system, expectations and benefits. Corporate Fleet Services may consider annual 'roadshows' to departments management meetings to provide on-site demonstrations, hosting optional drop-in sessions on MS Teams, or online self-service training on the Learning Management System.</p> <p>2. Enable People Leaders to set up their own alerts in the AVL system; or alternatively setup safety alerts (i.e. speeding, driving without a pre-trip inspection etc.) for People Leaders proactively by default (and disable on demand).</p>	<p>1. Fleet Services will implement annual AVL system awareness/refresher training with focus on people leaders who did not receive the original program training or are newly on-boarded.</p> <p>2. As part of the above noted training Fleet Services will communicate the availability of AVL alerts for people leaders to proactively monitor their vehicle operators.</p>	Q2 2026		<p><b>March 4, 2026 - IN PROGRESS:</b> 1. Planning implementation and creation of training modules for later this year. Reviewing delivery method and Workday learning solutions. 2. Setup of alerts will be a part of training modules.</p>	0	0	Enrico Scalera, Director, Parks, Roads & Forestry

Department	Function	Audit Report	Audit Report Date	Audit Finding Number	Risk Rating	Details of Audit Issue				Number of:		Owner	
						Audit Recommendation	Management Action Plan	Expected Completion Date	Revised Completion Date	Status	Days Past Due		Times Completion Date Revised
Public Works	Corporate Fleet Services	AVL Performance Audit	19-Nov-25	3	Medium	Corporate Fleet Services should: 1. Refresh their detailed inventory of all AVL hardware/devices including those installed in corporate vehicles, contracted vehicles and spares inventory. Any exceptions noted with the AVL vendor should be itemized and reported back immediately. 2. Develop a formal process within Corporate Fleet Services to track/monitor AVL hardware. Corporate Fleet Services may consider monitoring its AVL system within the next generation EAMS inventory management module. 3. Perform a detailed financial reconciliation with the vendor's invoices against the refreshed AVL hardware/device inventory to determine the accuracy of those invoices. Request that the vendor make any billing adjustments as required. Request that the AVL vendor provide back an appendix with the AVL modem ID's in a separate excel spreadsheet along with the monthly invoice (if possible from vendor's billing system).	1. Fleet Services will update their inventory of all AVL hardware/devices including those installed in corporate vehicles, contracted vehicles and spares inventory. This will include proposed relocation of AVL system hardware. 2. Fleet Services will develop an AVL system hardware change protocol and request AVL attributes be added into the next generation EAMS inventory management module. 3. Fleet is currently performing a detailed financial reconciliation with the vendor's invoices and adjusting as required. Fleet is also working with vendor to provide invoices more timely and in more efficient format.	Q2 2026		<b>March 4, 2026 - IN PROGRESS:</b> 1. Complete and ongoing. Inventory counts completed in December 2025 and storage system ordered for managing and storing parts in the inventory room aka "Stores". Inventory management will be manual process for the time being. There are less than 30 units (modems) to manage. Process has been established and bins have been ordered. 2. On hold until EAMS is implemented 3. Complete: 2025 invoices have been reconciled and paid. TELUS has implemented a new invoicing system and so far have automatically received invoices for January and February 2026. Invoices are reconciled when received against current reported parts and services.	0	0	Enrico Scalera, Director, Parks, Roads & Forestry
Public Works	Corporate Fleet Services	AVL Performance Audit	19-Nov-25	4	Low	Burlington Transit should be included in-scope when the current agreement with the service provider expires in 2026, and Corporate Fleet Services competitively procures their next AVL solution.	Fleet Service will include optional pricing for Burlington Transit and the Fire Department as part of the next AVL solution procurement process.  Burlington Transit agrees with the recommendation to participate in the next procurement for AVL services and will coordinate with Finance and RPF to do a pilot project in the interim time period.	Q2 2027		<b>March 4, 2026 - IN PROGRESS:</b> 1. No immediate plans for procuring a new AVL solution is in place until funding is approved.  From Raewyn Jackson (Director of Burlington Transit): 2. Burlington Transit looks forward to participating in the procurement for AVL services. In addition, BT is investigating the cost/benefit analysis of implementing the current solution on the fleet versus waiting for the next procurement cycle.	0	0	Enrico Scalera, Director, Parks, Roads & Forestry  Raewyn Jackson, Director, Burlington Transit
Public Works	Corporate Fleet Services	AVL Performance Audit	19-Nov-25	5	Low	Work with the Finance team to close the 2020 capital project finance and capital budgeting perspective. Release the unspent capital budget to its sources: Capital Levy, Infrastructure Renewal Reserve Fund and Vehicle Depreciation Reserve Fund.	1. Fleet Service to coordinate with Finance to close the project and release or reallocate the unspent capital funds as necessary. 2. Fleet Services to review funding needs for potential AVL improvements and system renewal for consideration in the project budget closeout.	Q1 2026		<b>March 4, 2026 - IN PROGRESS:</b> 1. Email has been sent to Finance to close project down and return unspent capital. Finance to follow-up with confirmation. 2. Funding needs have been reviewed and a capital allowance has been set aside to allow any additional capital investment needed for the program. Finance to follow-up with confirmation.	0	0	Enrico Scalera, Director, Parks, Roads & Forestry
Public Works	Corporate Fleet Services	AVL Performance Audit	19-Nov-25	6	Low	1. Provide the "The Vehicle Telematics Policy" to new hires as a part of the on-boarding and training process. Employees should be provided with a policy if they are expected to comply with it. 2. RPF may consider adding it as a module within the "City Driver Training Program - Light Commercial Vehicle" and "City Driver Training Program - Heavy Commercial Vehicle" training program in the City's online Learning Management System.	1. Human Resources will add the AVL policy to the documents that are shared with new hires. The City has an Electronic Monitoring Policy that is assigned to all employees and includes reference to the AVL policy. 2. Fleet Services to add the subject policy to the City Driver Training Program - Light Commercial Vehicle" and "City Driver Training Program - Heavy Commercial Vehicle" training program in the City's online Learning Management System.	Q1 2026		<b>March 4, 2026 - COMPLETE:</b> 1. New AVL policy has been added to training program. 2. New telematics policy has been added to training program.  From Sue Evfremidis (Chief Human Resources Officer): Confirming that yes all new hires get both the electronic monitoring policy and vehicle telematics (AVL) policy. Evidence was provided by CHRO.	0	0	Sue Evfremidis, Chief Human Resources Officer  Enrico Scalera, Director, Parks, Roads & Forestry
Public Works	Corporate Fleet Services	AVL Performance Audit	19-Nov-25	7	Low	Corporate Fleet Services should consider working with the vendor to review the current functionality and whether customizations for the City of Burlington can be accommodated should RPF extend their contract with the current vendor. Alternatively, Corporate Fleet Services may consider the above audit observations when they procure the next generation of AVL software.	Market research is currently being conducted with best-in-class solutions for the City's future AVL/Telematics system. Fleet will continue to be informed and subject to available budget will review which of the above audit observations can be incorporated as part of the next AVL system procurement iteration.	N/A		<b>March 4, 2026 - COMPLETE:</b> Fleet is keeping up to date with telematics technology by attending conferences, talks and reviewing material on the subject matter. Fleet is also engaged with vendors, other municipalities and review material provided on new technology and improvements in the industry.	0	0	Enrico Scalera, Director, Parks, Roads & Forestry

SUBJECT: Quarterly dashboard for the office of the city auditor

TO: Audit Committee

FROM: Corporate Affairs  
City Auditor

Report Number: AUD-02-26

Wards Affected: Not applicable

Date to Committee: March 4, 2026

Date to Council: March 10, 2026

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## **Recommendation:**

Receive for information office of the city auditor report AUD-02-26 regarding quarterly dashboard for the office of the city auditor as of Q1 2026.

## **Executive Summary**

### **Purpose of report:**

- The City Auditor provides a quarterly report containing key performance indicators for the Audit Committee. This dashboard is an accountability and transparency mechanism intended to demonstrate the quarterly progress of audit work by the City Auditor to Audit Committee.

### **Key findings:**

- Please see Appendix A - Quarterly Dashboard for Office of the City Auditor for more information.

### **Implications:**

- There are no implications from this report; it is for information only.

## Background

Through report [CA-05-22](#) (dated June 8, 2022), the City Auditor committed to providing a quarterly dashboard of key performance indicators (KPIs) to Audit Committee. These KPIs were developed from an analysis of literature published by the Institute of Internal Auditors and is considered a leading practice amongst City Auditors/Directors of Internal Audit at other organizations.

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## Status

The objective of the City Auditor’s quarterly dashboard is to provide Audit Committee with a one-page summary of the KPIs for the Office of the City Auditor and demonstrate progress against the Annual Audit Plan. This report is for informational purposes but helps to inform the performance management process for the City Auditor described in report AUD-04-26, dated March 4, 2026.

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## Key Dates & Milestones

This report is an accountability and transparency mechanism that occurs on a quarterly basis. The next report to Audit Committee in this regard will be on June 10, 2026.

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## Implications

There is no immediate financial impact from this report. Funding identified in the attached dashboard is provided through the operating budget of the Office of the City Auditor; approved annually by City Council.

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## References

[CA-05-22](#) – Quarterly Dashboard report for Office of the City Auditor  
[AUD-12-25](#) - Quarterly Dashboard report for Office of the City Auditor (Q4 2025)

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## Strategic Alignment

- Designing and delivering complete communities
  - Providing the best services and experiences
  - Protecting and improving the natural environment and taking action on climate change
  - Driving organizational performance
- 

## Author:

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**Appendices:**

- A. Quarterly Dashboard for Office of the City Auditor

**Report Approval:**

All reports are reviewed and approved by the Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.



**City of Burlington  
Office of the City Auditor  
DASHBOARD**

Appendix A to AUD-02-26

**Report #  
AUD-2-26**

**Effective:  
Feb 13, 2026**

**Highlights from the Last Quarter**

- Whistleblower Policy & Program implementation: Major progress on this initiative including completion of a competitive procurement process. Moving from design to implementation phase.
  - The lowest cost compliant vendor was selected and awarded a purchase order on a three year term.
  - A functional demonstration was completed to validate that the vendor met the functional specifications.
  - Internal Communications Plan for staff currently under design
  - Privacy Impact Assessment underway Schedule B of PIA; obtained completed PIA from another municipality to streamline our effort
  - Cyber-Security review underway with BDS team.
- Aquatics Space Allocation Audit - Completed; see report **AUD-05-26**.
- Updated 2026 Audit Plan after further consultation with Audit Committee members and management.
- Development Applications Audit - in progress - planning stage
- Supported the Transformation Office with key performance indicators for Corporate Affairs dept and risk confidence initiative.
- Annual meetings with all past auditees to follow-up re: their past audit recommendations

**Changes to Annual Audit Plan**

ADDED - Aquatics Space Allocation Audit

**Other Initiatives**

Project Name	Status
Advisory - Supporting Risk Community of Practice	Continuous
Advisory - Supporting Burlington Action Response Team	Continuous
Admin - Performance Management process	Waiting approval
Advisory - Fraud Prevention Month (March)	Planned

**2026 Audit Plan**

To be updated pending approval of the 2026 Audit Plan on March 4, 2026

**Key Performance Indicators (KPI's)**

	Actual to Date	Target	Comments
<b>Output</b>			
Completion of Whistleblower Program	On track	Q2 2026	
Percentage of recommendations accepted by Management	100%	95%	No recommendations rejected by Mngt
Percentage of recommendations completed	72.7%	85%	Up from 62.6% last quarter
Percentage of recommendations completed by the original agreed date	65.5%	85%	Multiple late MAPS in Cyber, Grants
<b>Quality</b>			
Post Audit Survey	88.8%	85%	No change since last quarter
Quality Assurance Review	100%	100%	No change since last quarter
<b>Awareness</b>			
% Increase in page views to City Auditor reports on COB website	277% increase	15% YOY	FY2025 data provided;
% Increase in active visitors to City Auditor reports on COB website	309% increase	15% YOY	Results skewed by DDOS attack in Q4
<b>Education</b>			
Continuous Professional Development hours to support CPA, CIA, CFF	10	40	PD Webinars etc.

**Budget**

	BUDGET	ACTUALS	Variance (\$)	
Professional Development (i.e. Training, Prof. Memberships)	\$5,000	\$0	\$5,000	<b>A</b>
Purchased Services (i.e. External Consulting, Mobile phone)	\$42,520	\$105	\$42,415	<b>B</b>
Contracted Services (dedicated for Whistleblower Program)	\$13,000	\$0	\$13,000	<b>C</b>

Note **A** - None incurred to date; Membership expenses expected in Feb/March

Note **B** - BYOD

Note **C** - \$4000 implementation costs expected in May; annual service fee of \$6800 expected in June

SUBJECT: Resourcing for office of the city auditor

TO: Audit Committee

FROM: Corporate Affairs  
City Auditor

Report Number: AUD-06-26

Wards Affected: Not applicable

Date to Committee: March 4, 2026

Date to Council: March 10, 2026

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## **Recommendation:**

Receive for information office of the city auditor report CA-06-26 regarding resourcing for office of the city auditor.

## **Executive Summary**

### **Purpose of report:**

- The purpose of this report is to provide Audit Committee with an update about the financial resourcing for Office of the City Auditor and to fulfill the requirements of the Audit Committee's [Terms of Reference](#).

### **Key findings:**

- The total operating budget for the Office of the City Auditor is \$292,588.

### **Implications:**

- This is an informational report and as such there are no implications related to this report.

# Information Report

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## Background

Section iii of the Audit Committee's [Terms of Reference](#) (approved in report CL-13-24 in June 2024) state:

*“Bi-annually review the mandate and resourcing for the City Auditor position and ensure that the position is adequately meeting the City’s internal audit needs.”*

The Office of the City Auditor is allocated an annual operating budget of \$292,588 (approved by City Council as a part of the overall budget process on December 2, 2025). This is comprised of:

1. \$235,808 in labour costs (compensation, pension/benefits, statutory obligations- CPP/EI, Employer Health Tax, professional development, memberships).
2. \$43,260 in purchased services (external audit fees, cellphone, travel).
3. \$13,000 in contracted services (dedicated to Whistleblower Program).

The base operating budget for the Office of the City Auditor was increased by 9.2%, driven primarily by the \$13,000 contracted services request to support the Whistleblower Program. The salary increase which aligned with Audit Committee’s performance evaluation process performed in December 2025 and administered by HR amounted to 2.11%. The Office of the City Auditor does not have a dedicated capital budget.

Budget vs. actual financial reporting is provided to Audit Committee on the quarterly dashboard, see report [AUD-12-25](#) from the last meeting.

The mandate of the Office of the City Auditor was reviewed and approved by Audit Committee, most recently on Sept 11, 2024 with report [CA-15-24](#) (Internal Audit Charter – update).

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## Status

With an annual operating budget of \$292,588, the City receives a service that provides independent, objective audits and consulting services related to risk and controls. The strategic goal of the Office of the City Auditor is to enhance and protect organizational value by providing risk-based and objective assurance and advice to Council (through Audit Committee), Management, and Staff.

The value-add provided by the Office of the City Auditor is through delivering recommendations for:

- Operational efficiency and quality effectiveness
- Enhancing risk management, including identifying fraud risks
- Improving business processes and internal controls

- Cost and waste reduction opportunities, value for money audits
- Effective corporate governance

The current operating budget is sufficient to support the Office of the City Auditor and provide audit coverage across the City.

Major expenditures expected in 2026 include:

- Implementation, Project Management and setup costs for Whistleblower Program (~\$5000)
- Whistleblower Services (Year 1 annualized cost; \$6800)
- External Audit Fees for cyber-security assessment and advice (~\$15,000)
- Professional Memberships to CPA Ontario, Institute of Internal Auditors, Municipal Internal Auditors Association (~\$2500)
- Professional Development Conference (~\$1000)

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## Implications

The objective of this report was to provide an information update related to the financial resourcing for the Office of the City Auditor which is a governance requirement as per the Audit Committee's Terms of Reference. There are no implications from this report.

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## References

- [CL-13-24](#) Audit Committee Terms of Reference
- [CA-15-24](#) Internal Audit Charter - update

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## Strategic Alignment

- Designing and delivering complete communities
- Providing the best services and experiences
- Protecting and improving the natural environment and taking action on climate change
- Driving organizational performance

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## Author:

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City Auditor

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**Appendices:**

None

**Report Approval:**

All reports are reviewed and approved by the Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.

SUBJECT: Performance Management process for the City Auditor

TO: Audit Committee

FROM: Corporate Affairs  
City Auditor

Report Number: AUD-04-26

Wards Affected: N/A

Date to Committee: March 4, 2026

Date to Council: March 10, 2026

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## **Recommendation:**

Approve the Performance Management process and goals for the City Auditor identified in office of the city auditor report AUD-04-26.

## **Executive Summary**

Purpose of report:

- To provide an update related to the performance management process by which the Audit Committee oversees and manages the performance of the City Auditor.
- To request the Audit Committee's approval over the 2026 performance management process and goals.

Key findings:

- The Audit Committee's Terms of Reference identify their responsibility for monitoring and evaluating the performance of the City Auditor.
- The performance management process described in this report is mostly consistent with 2025, however with revised performance goals.

Implications:

- There are no immediate financial implications from this report however, the final rating by Audit Committee will inform the merit portion of the compensation adjustment performed annually by Human Resources (HR).

# Information Report

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**Background**

Section iii of the Audit Committee’s Terms of Reference (approved June 2024 in report # CL-13-24) state that the responsibilities of the Audit Committee include:

*“Monitor and annually evaluate the performance of the City Auditor in carrying out the approved audit work plan and other established goals.”*

The City of Burlington operates a model for the internal audit function based upon the [Global Auditing Standards](#). Under this model, the City Auditor has a degree of independence from Management and front-line staff and, therefore, reports functionally to the Audit Committee. Ultimately, the Audit Committee has the authority to hire, terminate, and evaluate the performance of the City Auditor, which is defined in its [Terms of Reference](#). Under this model, it would be inappropriate for a member of staff to perform the annual performance review as it may lead to a conflict of interest for future internal audit projects.

This report provides an update for the annual performance management process to be co-facilitated by the Chair of the Audit Committee and Head of Corporate Affairs. This process is also consistent/aligned with the Institute of Internal Auditors (IIA) recommended Practice Guide and the City of Burlington’s Audit Charter (a policy document approved by Audit Committee in September 2024 as report # [CA-15-24](#)). This process was originally approved in report [CA-07-23](#) on June 14, 2023 and subsequently implemented in 2023.

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**Status**

The Performance Management process for the City Auditor is consistent with 2025 and will contain the following actions:

Action item	Detailed description	Accountable individual(s)	Timing
Annual Workplan	Prepare Annual Audit Workplan	City Auditor	March 4, 2026
Quarterly updates	Quarterly dashboard with City Auditor KPIs reported to Audit Committee	City Auditor	Quarterly (on-going)
Survey	Online survey for Audit Committee members to complete re: City Auditor performance	Audit Committee; Facilitated by Head of Corporate Affairs	Q4 2026

'In-camera' Meeting	Audit Committee to meet 'in-camera' to discuss City Auditor's performance	Audit Committee; Co-facilitated by Chair, Audit Committee and Head of Corporate Affairs	Dec 9, 2026
Deliver Results	Final meeting with City Auditor to discuss results of performance assessment. Provide results to Human Resources	Chair of Audit Committee, City Auditor & Head of Corp Affairs	Q4 2026 (*after Dec 9)

The City Auditor's 2026 performance goals and key performance indicators (KPIs) are identified below (with annualized targets):

Theme	Goals / Key Performance Indicator (KPI)	Annual Target
Output	Successful implementation of the Whistleblower Program	Q2 2026
Output	Percentage of audit recommendations accepted by Management	95%
Awareness	Percentage of public awareness of the Office of the City Auditor function through its reporting to Audit Committee	Increase 15% YOY
Quality	Post Audit Survey – average score	85%
Education	Complete 40 hours of continuous professional development (including 4 hours related to ethics)	Q4 2026

The successful execution of these goals will support City Council's strategic plan ([2022-2026 From Vision to Focus](#)), Area #4 Driving Organizational Performance.

The output and quality performance goals are consistent with last year; these are generally common goals/KPIs for Directors of Audit/City Auditors in most public and private sector organizations. The goal of raising public awareness was a new performance goal from 2025 related to a corporate-wide strategic theme of "*Building Transparency and Trust*". The objective of this performance goal is for the Office of the City Auditor to align with the new corporate-wide Performance Development & Growth process. With the assistance of the Corporate Communications and Engagement team, the City Auditor will measure the number of page views and unique visitors of Audit Committee reports on the City's website per year.

The education goal of Certified Information Systems Auditor (CISA) certification which supports the City's cyber-security readiness was completed last year. 2026's personal goal is related to maintaining currency and awareness of the latest trends in cyber-security, performance (i.e. value-for-money) auditing trends, risk management and other relevant subject matter.

The City’s Executive Leadership Team has prepared 2026 corporate-wide strategic priorities related to building a safe/accessible/resilient City, delivery quality services, strengthening our people/workplace, and ensuring long-term financial and governance strength. The City Auditor’s performance goals are also aligned with these XLT priorities. Another influencing factor related to these goals was previous feedback received from Audit Committee members to perform value-for-money audits (also called performance audits) which are reflected in the 2026 Audit Plan.

Audit Committee members are encouraged to utilize the corporate-wide performance rating scale identified in Appendix-A which was created by HR to evaluate non-union employees.

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### **Key Dates & Milestones**

Timing of each action in the performance management process is identified in the table above.

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### **Implications**

There are no immediate financial implications from this report however, the final rating by Audit Committee will inform the merit portion of the compensation adjustment performed annually by HR. The City Auditor’s performance-related merit increase falls within the City’s established merit funding envelope, as allocated in the City’s base operating budget.

This process is predicted to take approximately two hours per year for the Chair of Audit Committee and Head of Corporate Affairs (combined) as the co-facilitators for this process.

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### **References**

- [CA-07-23](#) Performance Management process for Office of the City Auditor (2023)
  - [CA-04-24](#) Performance Management process for Office of the City Auditor (2024)
  - [AUD-06-25](#) Performance Management process for Office of the City Auditor (2025)
  - [CL-13-24](#) Audit Committee terms of reference – update
  - [CA-15-24](#) Internal Audit Charter - update
- 

### **Strategic Alignment**

- Designing and delivering complete communities
- Providing the best services and experiences
- Protecting and improving the natural environment and taking action on climate change
- Driving organizational performance

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**Author:**

Respectfully submitted,  
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**Appendices:**

- A. Appendix A: Performance Management Rating Scale

**Report Approval:**

All reports are reviewed and approved by the Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.

**The 4-Point Rating Scale**

Rating	What it Means	Key Indicators
<b>Exceptional Performance</b>	You consistently exceed expectations, demonstrate leadership, and are seen as a role model.	<ul style="list-style-type: none"> <li>• Results that significantly exceed goals or reshape how work is done</li> <li>• Strong influence across teams or departments</li> <li>• Proactive problem-solving and innovation</li> <li>• Coaching and mentoring others</li> <li>• Being sought out for expertise and guidance</li> </ul>
<b>Successful Performance</b>	You consistently meet expectations and are a valued contributor.	<ul style="list-style-type: none"> <li>• High-quality, reliable work</li> <li>• Positive contributions to team and organizational goals</li> <li>• Demonstrated competency in your role</li> <li>• Adaptability and problem-solving</li> <li>• Willingness to improve processes and contribute ideas</li> </ul>
<b>Developing Performance</b>	You are developing key skills and are on the path to consistently meeting expectations.	<ul style="list-style-type: none"> <li>• Emerging skills and competency development</li> <li>• Partial achievement of goals</li> <li>• Responsiveness to feedback</li> <li>• Demonstrated potential to grow into the role</li> </ul>
<b>Unsatisfactory Performance</b>	Performance is below expectations and requires focused improvement.	<ul style="list-style-type: none"> <li>• Consistently missed goals or deliverables</li> <li>• Difficulty applying feedback or meeting expectations</li> <li>• Minimal progress over time</li> <li>• Next Step: A Performance Improvement Plan (PIP) may be implemented to support your development</li> </ul>

SUBJECT: Risk to our objectives – the corporate compass

TO: Audit Committee

FROM: Transformation Office  
Risk Management

Report Number: TRN-01-26

Wards Affected: Not Applicable

Date to Committee: March 4, 2026

Date to Council: March 10, 2026

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### **Recommendation:**

Receive for information transformation office report TRN-01-26 regarding risk to our objectives – the corporate compass.

### **Purpose of report:**

The purpose of this report is to provide an update on the risk management work completed at the City to date, and to inform Audit Committee of the planned approach with respect to the City's Enterprise Risk Management.

### **Key findings:**

- Risks were analyzed and assessed, with the most common risks to achieving our objectives being identified. This work can be found in the Status Section of the report.
- Information gathered from 36 staff with representatives from frontline staff and people leaders across the organization. Information was gathered via one-on-one and group meetings between July and Oct 2025.
- Findings were assessed and presented to the City's Senior Leadership Team in December 2025.

### **Implications:**

- Work completed is to be utilized by staff to assist them in achieving the objectives, targets, and KPIs developed in The Corporate Compass.

## Background

Previous reports to Audit Committee have detailed the City’s risk governance framework, accountability model, updated policies, processes, and tools designed to establish a risk to strategy lens. Furthermore, committee previously received two reports on staff’s Vision 2040 risk analysis.

The purpose of this work is to:

Modernize Risk Management	Protect the City	Increase our Success
<ul style="list-style-type: none"> <li>• Build on what staff are already doing</li> <li>• Implement new processes, tools and templates</li> <li>• Evolve Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>• Protect our community, our staff and our assets</li> <li>• Make better decisions</li> </ul>	<ul style="list-style-type: none"> <li>• Build a risk aware culture</li> <li>• Support innovation</li> <li>• Embed at all levels of the organization</li> </ul>

Evaluating risk adds value by identifying barriers, threats, and vulnerabilities that could disrupt services, prevent targets from being met, or delay plans and initiatives. Focusing risk on strategy adds value by improving decision-making, strengthening priorities, and helping the City achieve organizational objectives.

The City developed its internal multi-year workplan and associated objectives (Corporate Compass) in 2024. The staff-driven document provides internal objectives, and KPIs with associated targets. Utilizing scenario analysis, with the targets and KPIs at its core, staff qualitatively described what success looks like, and described the outcomes associated with those strategic objectives, KPIs and targets. This enabled staff to actively plan what needs to be achieved over the next 3-5 years to realize the objectives outlined within the plan. This work will enable staff to actively manage risk and increase the chance of success.

As part of the process, staff completed the following:

- Discussed the threats, and/or risks which may potentially impact the achievement of a successful scenario
- Identified possible risks
- Assessed the risks identified and their potential impact on achieving our strategic goals

This analysis provides a means for staff to focus on the risk areas that will have the greatest impact on the City’s ability to achieve its goals/objectives. Risks were rated using a “Confidence of Achievement” rating scale (see Appendix A). “Confidence of Achievement” ratings use various combinations of confidence in relation to outcomes or timing. Each risk was given an initial rating based on the confidence of our ability to achieve our successful scenario or the strategic objective if the risk occurs. A residual risk rating was then

applied. This considered the effect of the responses described. Staff and those responsible for delivering on the goals/objectives have developed ways to manage and limit the impact of the risks either proactively or reactively.

This work is then assessed and analyzed to determine the most common risks across the organization, as follows.

**Status**

Overarching Risks Across The Corporate Compass

<b>Most Common Risks</b>	<b>Issue</b>	<b>Impacts</b>	<b>Potential Responses</b>
<p><u>Prioritization</u> Corporate and departmental prioritization is essential to achieving organizational goals</p>	<p>The volume of projects, initiatives, and priorities are high relative to the size and scale of the organization and its workforce. Some priorities are competing in nature with a lack of prioritization and coordination between departments.</p>	<ul style="list-style-type: none"> <li>• Confusion and lack of strategic alignment.</li> <li>• Delays and difficulty in getting buy-in.</li> <li>• Projects and changes can negatively impact service delivery and create inefficiencies.</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate prioritization of projects, initiatives, and plans.</li> <li>• Departmental alignment to support overall strategy.</li> </ul>
<p><u>Capacity</u> Capacity risks and the impacts on our work and employees</p>	<p>Many staff report being at or overcapacity because there are too many tasks with priorities competing for resourcing and time. This leads to heavy workloads, unclear roles and responsibilities, capacity limitations and resistance to changes.</p>	<ul style="list-style-type: none"> <li>• Work is addressed reactively not proactively.</li> <li>• Work culture</li> <li>• Service impacts when staff are stretched too thin.</li> <li>• Reduced effectiveness.</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate prioritization of projects and initiatives.</li> <li>• Greater alignment of resources to higher priorities so the most important work gets done.</li> <li>• Eliminate non-priority tasks and backlogs to free up capacity.</li> </ul>
<p><u>Legislative Changes</u> Frequency and number of changes affect the organization.</p>	<p>Potential legislative changes and new laws, regulations and policies from senior levels of government cause disruption. Proposed changes</p>	<ul style="list-style-type: none"> <li>• Reliance on government funding.</li> <li>• Complying with regulations.</li> <li>• Sudden changes are disruptive, can</li> </ul>	<ul style="list-style-type: none"> <li>• Prioritize needs for upper-level government support.</li> <li>• Identify and advocate for what</li> </ul>

	require review and response which impact operational and project-based work. Changes without corresponding funding impacts resource availability and require quick adaptations.	increase costs and require processes to adapt quickly.	the organization requires. <ul style="list-style-type: none"> <li>Proactively advocate for legislation that aligns with the needs of the community and the corporation.</li> </ul>
<u>Funding</u> Funding challenges pose a risk to achieving our organizational objectives.	Programs, assets and operations lack sufficient funding resources relative to current/growing service demands and future replacement costs. Available funding opportunities from upper-levels of government do not typically support operational service delivery and are inconsistent in their availability.	<ul style="list-style-type: none"> <li>Without timely and necessary funding, projects and services can't move forward as planned.</li> <li>Gaps create delays, descoping of project deliverables and require difficult decisions about prioritization.</li> </ul>	<ul style="list-style-type: none"> <li>Corporate prioritization of projects and initiatives.</li> <li>Phase work to match funding availability.</li> <li>Align resources so spending supports most important goals.</li> <li>Plans need to be fully integrated into a financial plan/strategy.</li> </ul>
<u>Staff-related Risks</u> Staff related risks are significantly impacting organizational initiatives and progress	Staff are experiencing change fatigue (both planned and unanticipated change) and are demonstrating resistance to new process implementation. Leadership changes and high staff turnover create instability. Creating a need to invest in specific corporate skill maintenance.	<ul style="list-style-type: none"> <li>High staff turnover and resistance to change slow down progress and can increase costs.</li> <li>Staff onboarding and retraining costs.</li> <li>Concerns around health, staff retention and change.</li> </ul>	<ul style="list-style-type: none"> <li>Prioritize projects and initiatives at the corporate level</li> <li>Provide training, learning opportunities, and invest in succession planning.</li> <li>Focus on retention of staff and leadership.</li> </ul>
<u>Technology-related</u> Technological risks impact our organizational	Organization relies heavily on hardware, software and systems provided by	<ul style="list-style-type: none"> <li>Underinvestment in technology and data management can slow down</li> </ul>	<ul style="list-style-type: none"> <li>Corporate prioritization of technology</li> </ul>

<p>efficiency and progress.</p>	<p>third party vendors. Data generation and quality are increasing in importance to the Corporation. Cybersecurity is critical. Need to invest in technology and importance of a cohesive roadmap.</p>	<p>projects, impact operations and not permit data informed decision making.</p> <ul style="list-style-type: none"> <li>• Staff with limited training and underutilized software applications do not provide maximum ROI.</li> </ul>	<p>projects and initiatives</p> <ul style="list-style-type: none"> <li>• Greater focus on technology and integration needs to support overall strategy</li> <li>• Investments in staff training and knowledge exchange.</li> <li>• Resource allocation focused on improved data quality and analysis capability.</li> </ul>
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### Key Dates & Milestones

Enterprise Risk Management (ERM) work to be completed in 2026.

- Q1-Q2 – work with SLT and management staff on ERM - development of individual department organizational risk registers
- Workshop to refine a top ten register for the organization
- Q3-Q4 - focus will then be on updating Risk to our identified objectives
- It is anticipated that both will be utilized for both budget preparation and Audit workplan for 2027.

### Implications

This work will be utilized by staff to assist in achieving the Goals and Objectives of The Corporate Compass.

### References

None

### Strategic Alignment

(Select all that apply)

- Designing and delivering complete communities
- Providing the best services and experiences
- Protecting and improving the natural environment and taking action on climate change
- Driving organizational performance

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**Appendices:**

A. Confidence of Achievement

**Notifications:**

Not Applicable

**Report Approval:**

All reports are reviewed and approved by the Commissioner, Head of Corporate Affairs, Chief Financial Officer, and Commissioner of Legal and Legislative Services/City Solicitor.

### Appendix A: Confidence of Achievement

Rating	Confidence of Achievement
	We will achieve our strategic objectives within our planned timing horizon and will complete our planned outcomes
	Minor impact to timing OR outcome which effects our ability to achieve our strategic objectives
	Moderate impact to timing OR outcome or minor impact to timing AND outcome which effects our ability to achieve our strategic objectives
	Significant impact to timing AND outcome which substantially effects our ability to achieve our strategic objectives
	We will NOT achieve our strategic objectives within our planned timing horizon and will not complete our planned outcomes