



City of Markham

Follow Up Procedures Report

April 1, 2025



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Follow Up Procedures Report

As part of the Auditor General’s mandate, MNP followed up on open and outstanding recommendations from the following three Audits:

1. Asset Management – completed in 2019
2. Information and Records Management – completed in 2020
3. Accessibility – completed in 2021

Follow up procedures were conducted between July to October 2024, on the following number of observations, per audit:

No.	Audit	High Risk Observations (#)	Medium Risk Observations (#)	Low Risk Observations (#)	Total Observations (#)
1	Asset Management Audit (2019)	0	2	1	3
2	Information and Records Management Audit (2020)	0	4	1	5
3	Accessibility Audit (2021)	1	4	3	8

Summary of Remaining Open Items (as of October 31, 2024)

The following provides a summary of the activity completed by the City:

- 1. Asset Management Audit (2019):** Two of the three observations have been remediated. The last medium rated observation has been re-targeted to Q4 2025 for completion.
- 2. Information and Records Management Audit (2020):** Two of the observations from this audit are currently in progress of completion, with remediation of three observations not yet started due to their dependency on the implementation of various IT systems. These three not yet started observations have been re-targeted to 2026 for completion.
- 3. Accessibility Audit (2021):** Six of the observations have been remediated. One medium rated observation is currently in progress of completion, with one low rated observation not yet started due to the delay in the hiring of a dedicated Accessibility Specialist.

Audit	Previously Completed	Completed as of October 31, 2024	Retargeted	New Due Date in Q4 2024 (i.e., Dec 31, 2024)	New Due Date in 2025 and 2026	Total Remaining Open Items	<u>Legend</u> Completed as of October 31, 2024: Remediation activities that have been completed by management as of October 31, 2024 which were reviewed by MNP and assessed as adequate to close the audit finding. Retargeted: Management action plans that have been retargeted for completion. New Due Date in Q4 2024: Management action plans due to be implemented by December 31, 2024. New Due Date in 2025 and 2026: Management action plans that are planned for completion in 2025 and 2026. Total Remaining Open Items: Management action plans that remain open that are due in the last two months of 2024 and in 2025 and 2026 (which include retargeted ones from this period).
Asset Management (2019)	n/a	2	1	0	1	1	
Information and Records Management (2020)	n/a	0	5	0	5	5	
Accessibility Audit (2021)	n/a	6	2	0	2	2	

Summary of Remaining Open Items (as of October 31, 2024)

Below is a table representing the length of time the open/re-targeted management action items (as of October 31, 2024) have been outstanding, and the risk rating attached to the open items:

Risk Rating	Ageing in Months					Total
	0-3	4-6	7-9	10-12	12+	
High					0	0
Medium					6	6
Low					2	2

Details of each followed up item, including status (i.e., closed, not yet started, or in progress) and an updated target date is contained in the attached detailed report.

Recommendation

The Auditor General recommends that:

- The Follow Up Presentation be received.

Q&A

