

Internal audit year in review 2018-2019

The Corporation of the City of Windsor

Report Prepared as of

June 30, 2019



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1. Introduction

Internal auditing is an independent, objective assurance, and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes (Source: The Institute of Internal Auditors).

The purpose of this annual report is to summarize and highlight the achievements and how PricewaterhouseCoopers LLP (PwC), who are the City's outsourced Internal Audit (IA) provider, delivered on its mandate since the update provided in our last report of the year 2017-18, submitted to the Executive Committee of Council (ECC) on July 13, 2018.

We have completed 99% of our 2018-19 Internal Audit Plan with one remaining project: Life Cycle Costing and Asset Planning Methodology. The project Life Cycle Costing and Asset Planning Methodology is in the reporting phase and is submitted to management for drafting of management action plans. We anticipate the final completion of 2018-19 IA plan by September 2019.

Currently we have completed 15% of the 2019-20 Internal Audit Plan.

In the period, IA started working on projects for 2019-20, we completed the projects associated with our 2018/19 year internal audit plan with the exception of final project Life Cycle Costing and Asset Planning Methodology for which fieldwork, closing meeting has been completed and the report has been issued for management comments. Further, IA projects this year ranged in scope and included testing over: assessment of internal controls, testing the efficiency and effectiveness of processes and procedures, and a process maturity or benchmarking audits. During the period, IA conducted findings follow-up for management actions to address internal audit findings/recommendation and administered the Concerned Citizen & Employee Hotline.

IA work was conducted using PwC's Global Internal Audit Manual, which is aligned with the International Standards for the Practice of Internal Auditing as outlined in our contract.

PwC is currently in the last year of its contract with the City, and over the period of time PwC has delivered value from the IA services in several areas, including:

- cost-effective means to attain internal audit services;
- expansive resources available as an international firm, in terms of number of employees available to carry out a larger number of audits in the year, as well as subject matter specialists who are experienced in the subject matter under review. As noted above, these have been resourced to provide significant assistance with our projects; and
- an independent and impartial review of all areas under review in the year. PwC is bound by our professional standards as well as requirement to comply with our respective governing professional bodies.

Further areas of value include:

- PwC has maintained continuity in its key IA team members and have allocated a dedicated Senior Associate Team Lead to work with the City. This has helped strengthen and leverage our understanding of the City from over the years increasing IA efficiency and management support.

2. Overview of the City's Internal Audit function

Summary of Internal Audit Mandate

Below you will find a summary of IA's mandate (bold) as per our approved Internal Audit Charter, dated June 26, 2013 and how it was executed.

IA has the responsibility to complete the following activities:

- **Advise senior management on key risks and appropriate risk responses**

Following up on initial interviews with executive management team members (as well as management team members from three Agencies, Boards and Commissions) in the year 2016-17, discussions were held with each member of the Corporate Leadership Team to gain an understanding of what new risks were developing in the City, as well as management's perspective on any changes to the risk ratings from the prior year's assessment. Following these discussions and based on our research and judgement, IA updated the risk profile and the rolling three-year Internal Audit Plan.

On March 05, 2019, IA met the Corporate Leadership Team (CLT) members, where usage of risk radar and its coverage of risks were discussed. Feedback from management was received regarding the risk coverage and based on the severity of risks, the risks were adjusted within the radar accordingly.

In addition, we consulted with management as required for informal risk management and initiative advice.

- **Develop an Internal Audit Plan and submit that plan to management and the Corporate Services Standing Committee (CSSC) for review and approval**

Following the above noted activities, the City's IA Plan was updated and reviewed with management. After considering their input, an updated plan(s) were presented to CSSC for approval and/or recommended modifications to the plan.

- **Propose and communicate changes to the plan, based on changes in the City's risk profile, to the City Council**

Based on a complaint lodged on November 15, 2018 via the Concerned Citizen/Employee Hotline which required investigation, Internal Audit proposed a modification to the 2018-19 approved internal audit plan which was accepted. As part of this, one of the planned internal audits for 2018-19 (HR Recruiting Process and Retention Strategy) was deferred to 2019-20. The efforts from the deferred project were redirected to the allegation investigation work.

- **Maintain a capacity to respond to unplanned events that require evaluation**

IA reserves 65 hours annually of effort and since our last year in review report, a total of **58.6** hours were used as follows::

- Closing a finding, as part of the management action plan validation exercise, pertaining to Memorandum - EFT Review in 2013; and
- One hotline complaint analysis which had continued from 2017-18 regarding an allegation of conflict of interest in tendering process and awarding of contracts.

- **Maintain adequate access to internal audit staff with sufficient knowledge, skills and experience to meet the requirements of this Charter**

The core IA team in place consists of staff who possess appropriate designations (see Section 3 page 6 below for details). Further, PwC firm requirements and individual professional designations require minimum standards for professional development which the team annually exceeds. All team members are experienced in both external and internal audit for municipal and other levels of governments. The team's Partner/Acting Chief Auditor and Directors were all involved in the prior year's Internal Audit Plan. In addition, we ensure the right skills for the right work we have called upon PwC subject matter specialist support as outlined in section 3.0.

- **Provide input and advice to management to assist in the development of appropriate risk responses by management**

As new needs or circumstances arose, we made ourselves available to management to assist in identifying key risks and how to mitigate them through the use of sophisticated audit techniques, as well as interviews of key members of management and all others affected by the change. Examples include, our responses to management, making ourselves available to management to assist in identifying key risks and how to mitigate them, suspected fraud incidents, suspected waste, and hotline investigations.

- **Communicate the results of its activities to the City Council and management**

We presented a dashboard with the progress of our reviews in progress, how we are measuring against key performance indicators, as well as our progress in testing whether prior period findings were addressed. Furthermore, we presented internal audit reports following the completion of each project to City Council/Executive Committee of Council/Corporate Services Standing Committee for approval. We delivered these status reports on the following days:

Quarter ended	Date of presentation to Council/ECC/CSSC
September 30, 2018	October 29, 2018
December 31, 2018	February 4, 2019
March 31, 2019	May 4, 2019
June 30, 2019	July 29, 2019

The following reports were issued since our last year in review update:

- Property Tax Billing and Payment Processing;
- Managing Transition of Projects Into Operations;
- Social Media Strategy Assessment;
- Facilities Operations;
- Pursuit of Grant Funding;
- Legislative Emergency Management/Planning;
- Windsor Essex Community Housing Corporation - Asset Management Housing Portfolio; and
- CoW Hotline Complaint Analysis Memo - Conflict of Interest NTS-002-NOV-2019.

- **Assist in the investigation of significant suspected fraudulent activities within the organization and notify both management and the Corporate Services Standing Committee of the results**

During the previous six years, there were eight reported instances of fraud and conflict of interest (two in 2014-15; four in 2015-16; one in 2016-17; one in 2017-18 and one in 2018-19), which resulted in the utilization of internal audit staff in fact-gathering activities. The investigations which were not carried out by IA are referred by the City to qualified PwC forensic audit subject matter specialists.

- **Communicate fully with the City’s independent external auditor to ensure risk is fully understood and audit activities are properly coordinated**

Since our last year in review report, we have held a meeting with the City’s external auditor on January 31, 2019, to discuss whether risks are fully understood and audit activities are properly coordinated. All internal audit reports were made available to the external auditor.

- **Operate and execute work in accordance with the Institute of Internal Auditors International Professional Practices Framework**

Projects were completed in accordance with the professional standard pursuant to our contract, and management advisory work was performed directly without the execution of full International Professional Practices Framework. This was overseen by members of the engagement team who are designated Certified Internal Auditors.

As of the date of this report, we would like to bring your attention to the following areas that are under consideration/exploration or proposal for possible PwC support:

- Organizational Review of Fleet Services - currently in the contracting phase, PwC was asked to facilitate a review of the organizational design/structure of the City of Windsor’s fleet department.

We have reviewed the scope of work, our mandate and our planned projects; based on this we do not believe the above mentioned opportunity would not impair PwC’s independence or objectivity as the City’s internal auditors.

We confirm that we are compliant with the independence and objectivity requirements under The Institute of Internal Auditors (“IIA”) International Standards for the Professional Practice of Internal Auditing and the Code of Ethics as published by the IIA.

Pursuant to the Council Resolution CR110/2013 approval of the Internal Audit Charter from June 2013, the purpose of the City's internal audit function is to provide objective appraisal services to all levels of management of the organization and to City Council. The internal audit function assists management in discharging their responsibilities for effective and efficient operating procedures and controls by examining, evaluating, and reporting on:

- the risk profile of the organization;
- the adequacy of risk responses;
- the governance structure and activities of the City;
- the state of fraud risk and the City's anti-fraud activities; and
- the impact on significant risks as a result of attention or lack of attention by operating management.

Council has granted authority to the internal audit function for full, free, and unrestricted access to any and all of the organization's records, physical properties, and personnel relevant to any function under review. While we can only attain partial coverage of risks in allocated budget for internal audits, our observations still provide valuable recommendations to aid management in reducing the associated risk. For more information and summary of results from internal audits to date, please refer to Appendix A.

3. Audit strategy, oversight and management support activities

An overall internal audit strategy for the City was determined in light of the business strategy as well as the current controls maturity, the overall inherent risks, the ranking of the risks, the perceived adequacy of controls and any control initiatives underway. Internal audit's long term mandate and annual plan were developed with the input of Council members and management and were originally approved by the Council on June 17, 2013. The rolling three year internal audit plan and internal audit's risk perspective have been updated at least annually since then.

In developing and updating our plan, consideration was given to the nature of the risk and the ability of internal audit to add value beyond work that is already being performed by management. Our experienced internal audit professionals have prior experience in municipal government and the public sector with relevant certifications, having earned CIA and CISA designations, and actively participating in the Institute of Internal Auditors (IIA) roundtables and conferences. Among the core internal audit team, the following is a listing of the certifications and designations:

- Chartered Professional Accountants;
- Certified Internal Auditors;
- Certified Internal Controls Auditor;
- Certified in Control Self Assessments;
- Certified Information Systems Auditor;
- Certified in Risk Management Assurance;
- Certified in the Governance of Enterprise Information Technology; and
- Certified Information Privacy Manager.

Projects and the use of subject matter specialists

The following table summarizes the internal audits that were conducted and whether there was a use of PwC subject matter specialists (SMS):

Internal audit activity	SMS	Details
Facilities Operations	✓	Our Data Assurance Professional was leveraged to assist within the facilities operations to share stories the data could tell.
Pursuit of Grant Funding	✓	Our Grant and incentives team provided insights on good practices, optimization of funding and grant management operations.
Social Media Strategy Assessment	✓	A Digital Consultant and Social Media Professional was brought on the team to assist with the assessment and provided perspectives on the global digital landscape and practical resolution approaches.
Legislative Emergency Management/Planning	✓	Our Business Continuity Planning and Disaster Recovery Team was leveraged to determine scope and identify potential recommendations presented as part of the final report.
Windsor Essex Community Housing Corporation - Asset Management Housing Portfolio	✓	Our Asset Management Specialist was deployed on this project to provide insights on good practices across other municipalities and also assisted in identifying potential recommendations.
Life Cycle Costing and Asset Planning Methodology	-	-

In order to achieve the above-mentioned internal audit mandate and strategy, as well as to avoid potential project management issues, PwC's internal audit team implemented the following items as a foundation to all of the deliverables:

- Open communication with City administration to ensure all deliverables meet or exceed quality expectations and agree on timelines and scope of work;
- Utilized nineteen (19) team members including four (4) subject matter experts, fifteen (15) core team members from different PwC offices in addition to our Global Service Delivery Team and documentation team enabling the utilization of best suited skill sets and logistical access for the execution of the Internal Audits.
- Team members engaged for City Internal Audits were resourced from different offices including Windsor, Kitchener/Waterloo, London, Toronto, Calgary, and Ottawa as well as our, Global Service Delivery centre.
- Ensure clarity of tasks amongst the internal audit team members;
- Accurate estimation of efforts during planning and scoping;
- Monitor efforts during planning and scoping;
- Provide status updates in a timely manner to ensure the City is aware of project progress or impediments to project;
- Clearly define and seek the City's feedback in a timely manner to ensure the City is aware of project progress or impediments to review in all scope memorandum;
- Clearly define all applicable roles in projects at the planning stage; and
- Worked with the PwC global service delivery teams to utilize the available pool of resources to assist in preparation of planning material, efficient execution of testing where possible, and to facilitate project deliverables such as status summary and audit reports are as per PwC branding standards.

4. Summary of findings follow-up activity for the year

Each internal audit finding identified was rated in accordance with the approved rating guideline described in the Internal Audit Communication Plan. Since our last YIR report we have issued one report where we followed up on management's resolution of all action plans which were either (1) resolved or (2) were being addressed during the period of June 1 through December 31, 2019. In our report as at December 31, 2018 there were a total of 38 findings to be resolved by management of which 9 were noted as being past the originally planned due date:

Opening (May 31, 2018)	Added (Dec 31, 2018)	Closed	Outstanding as of Last Report (Dec 31, 2018)	Open as Planned at Dec. 31, 2018	Past Due with Retargets at Dec. 31, 2018	Expected to Be Resolved by December 31, 2019
30	40	32	38	29	9	35

As of June 30, 2019 the number of findings being tracked is as follows:

Outstanding as of Last Report (Dec 31, 2018)	Additional findings raised to June 30, 2019	Findings under resolution	Expected to be resolved by Dec 31, 2019	Forecasted of findings to be resolved later than 2019
38	9	47	42	5

Below is an overview of the current status of the findings that are currently open for only internal audit reports issued and the findings open at the time of outsourcing the internal audit function:

Audit Year	Deliverable Count	# of findings raised (as of June 30, 2019)	# of findings yet to close	% Closed as of December 31, 2018
2019	6	23	22	4%
2018	9	31	18	42%
2017	9	32	4	88%
2016	10	48	1	98%
2015	10	53	2	96%
2014	11	49	0	100%
Total IA Deliverable	55	236	47	80%

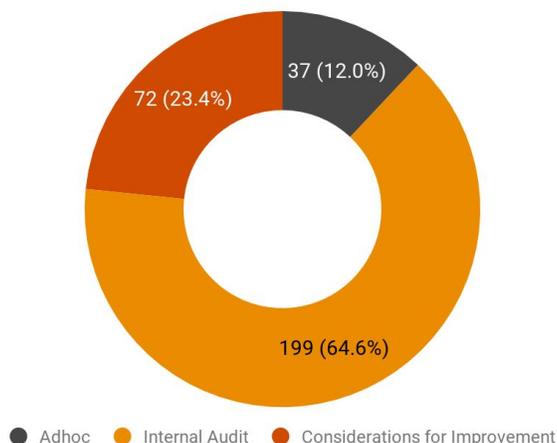
During the course of the year, PwC has advised senior management on key risks and appropriate recommendations to respond to key risks. Management has agreed with the majority of the findings and recommendations raised by internal audit.

Of the 55 deliverables where findings were raised, 45 were raised by planned/scheduled internal audit projects while 10 were raised by ad-hoc or special projects.

Please refer to Appendix A for more detail regarding the number of findings, area/department, and their status.

The following chart depicts the total findings and consideration for improvements raised by PwC since the beginning of its contracted term in April 2013 until June 30, 2019.

Total Observations Raised (April, 2014 to June, 2019)



During the year, key findings were closed pertaining to Self Assessment Mechanism covered within the Enterprise Governance Report, Due Diligence & Contractor Screening Procedures covered within the Fraud Risk Management Report and Monitoring of Supplier Issues and Risks covered within the Service Provider and Outsourced Services Governance and Management Report. The following is a brief overview of the key findings:

- 1) Internal Audit identified that the council did not have a self assessment mechanism in place to monitor their performance and to enhance mechanisms for governance. As part of the management action plan validation exercise it was validated that the management has created a Self Assessment checklist (mechanism) which was approved by the Council and has been circulated to all Councillors so they can provide feedback and raise any concerns.
- 2) Internal Audit noted as part of the review of fraud risk management pertaining to due diligence and contractor screening procedures that a background check should be created and implemented which is reflective of the wide range of goods and services procured by the City and the varying degrees of scrutiny that should be applied. Internal Audit validated the management action to address the findings and noted that the Vendor Relationship Management (VRM) Summary had been developed and implemented which includes standard operating procedures and governance structures to manage vendor relationships, evaluation of vendor performance and also cost reduction and maximization of efficiency. Further the City has amended the purchasing by law 146-2018 with regards to employee conflict of interest to clearly articulate the requirement that any City Employee who may have an ongoing actual or perceived Conflict of interest, which would generally not have any impact on the procurement process or the potential Contract, shall disclose the actual or perceived Conflict of interest to the City Solicitor only once, unless circumstances change. This has allowed management to clarify the requirements of disclosures.
- 3) As part of the service provider and outsourced services governance and management audit, it was noted that there is a need to develop a procedure around the use of the VMS in accordance with the Purchasing By-Law 93-2012. Increased compliance to the use of the VMS will enable the departments to identify and track performance. The finding has been noted as closed subsequent to a review of the Vendor Relationship Management Summary (VRM) which is designed to establish a formal standard operating procedures and governance structures to evaluate Vendor performance in accordance with value based goals and objectives along with Contract specific criteria intended to drive compliance with project requisites, etc.

5. Additional PwC services available to management to address audit findings

Changes in today's business environment and the associated risks are only accelerating. Examples of scenarios where Internal Audit can assist the City in managing risks (where traditionally external auditors or forensic/specialist auditors would not directly be involved) include but are not limited to:

- Use data to manage risks more effectively
- Control risks associated with commercial contractual relationships
- Protect digital information and meet privacy requirements
- Better manage third party partnerships
- Optimize performance and seize opportunities through better risk management
- Gain competitive advantage by using new technologies
- Ensure that City's transformation program investments are protected and benefits are realized
- Build confidence in City's systems and processes

The above mentioned additional services are designed to help you respond effectively and execute robust, confident decisions that build resilience and support growth.

6. Fraud reporting

As part of the internal audit function, we play a role in fraud investigation and reporting. Pursuant to our mandate,

“Assist in the investigation of significant suspected fraudulent activities within the organization and notify both management and the Executive Committee of the Council of the results.”

During the period, we received one alleged fraud complaint through City’s Concerned Citizen and Employee Hotline. Details are as follows:

This complaint included following four allegations:

- Allegation #1: The form/content/scope of solicitation documents such as RFT, RFP, Bid Requests from initial development are drafted in a way to direct the work to specific parties.
- Allegation #2: Specific project allegations where supply of material to contractors by the City was provided for free to selected contractors who then
 - Used it on jobs for which the supply was not intended for, and/or
 - Charge the materials back to the City.
- Allegation #3: Some contractors (general and subcontractors) are not bonded and/or general contractors are using subcontractor bonding when they have none.
- Allegation #4: A contract was awarded to a contractor due to a personal relationship between the contractor’s subcontractor and the Manager of the department which issued the tender.

We completed our investigation and noted the following:

Allegation #1: We detected no evidence to support the allegation that participants in the procurement process intentionally circumvented a control to direct work to a specific bidder for the alleged tenders. Internal Auditors suggest one recommendation to improve transparency when the scope of a project is changed. Please refer finding #1 of the Hotline Investigation Report-NTS-002-NOV-2018

Allegation #2: We detected no evidence to support that contractors are accessing the materials without implied authorization, or charging the material back to the City. In addition, the Inventory Audit completed by Internal Auditors in 2017 provided comfort over the physical security over inventory. However, in our follow up procedures, we could not conclude whether inventory in excess was provided due to absence of tracking information for the alleged materials. Please refer to finding #2 of the Hotline Investigation Report-NTS-002-NOV-2018.

Allegation #3: We detected no evidence to support that general contractors are not bonded and/or general contractors are using subcontractor bonding for the alleged tenders.

Allegation #4: We detected no evidence to support that contract was awarded to a contractor due to a personal relationship between the contractor’s subcontractor and the Manager of the department which issued the tender for the alleged tender; however, we relied upon City control structures which cannot prohibit or guarantee detection of the existence of such a relationship.

In addition, during the past year management implemented a recommendation on “ Fraud Risk Management” pertaining to due diligence and contractor screening procedures. Please refer to section 4 for summary of finding closure.

7. Summary of hotline activity for the year

Below is a listing of the total calls, emails and letters since our last year in review report (as of June 30, 2019):

Total no. of correspondence received	No. of hang ups	No. of handoffs to management	No. of items investigated
50	7	42	1

Our modes for communication are unchanged from the prior year: phone, email or letter. Please note that our method for handling SPAM emails was altered following June 30, 2015, thus resulting in what appears to be a significant drop off in notifications. The total number of SPAM emails during 2018-19 was 117.

8. Summary of how IA met or exceeded Key Performance Indicators

Internal audit manages their projects with an organized and structured approach which begins with mobilizing a team of qualified staff which work collaboratively with the City's departments and staff through an internal audit liaison. The internal audit maintains continuous and regular communication with the City's liaison, to ensure deadlines are understood and expectations are met.

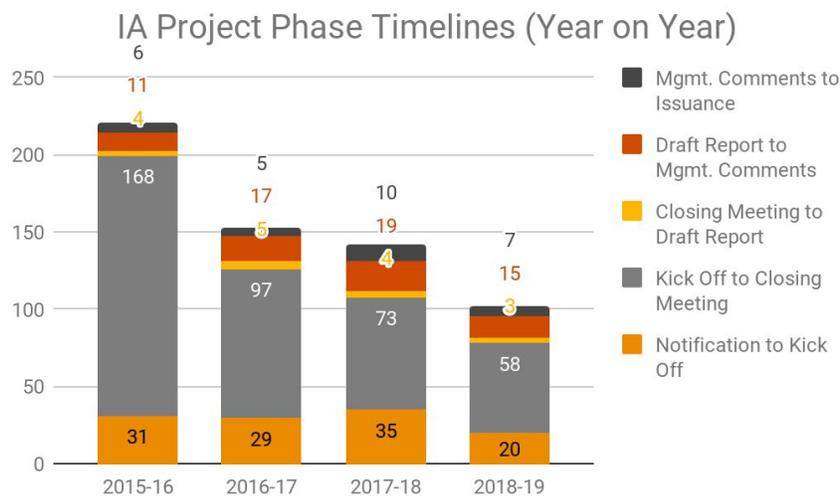
For individual projects, internal audit begins by distributing an internal audit notification to the liaison with the City to confirm the planned activities, the timelines and the identification of project sponsors. Following the internal audit notification, the liaison typically coordinates an initial planning discussion between the internal audit manager and the project sponsor identified. The discussion with the project sponsor assists in defining the business and control objectives while also confirming the timelines and other key participants that will be involved in the project. The internal audit team obtains preliminary understanding of the areas under review and initiates drafting the project scoping memo. This memo is eventually approved by the project sponsor and includes a summary of the review areas and control objectives relevant to the project.

This ongoing communication and coordination between internal audit and the project sponsor to agree on scope as well as project expectations and timelines, ensures that reasonable timelines are communicated and approved prior to commencing the audit fieldwork. Further, no scope change occurred in the year except for the deferral of HR project to the next year to accommodate a Hotline Complaint Investigation.

Respective participants of the departments/ABCs audited met with the PwC internal audit team within one week of the completion of our internal audit fieldwork to validate our understanding and findings, and provided a defined management action plan within three weeks (*four weeks for 2017-18*) of receiving the draft internal audit report.

To measure our performance we report on the following KPIs:

1. Management support initiatives: one (assistance with investigation of hotline complaint)
2. Fees planned versus billed: \$300,000/\$300,000
3. Hours planned versus incurred: 2,150/2,676
4. Client satisfaction target versus attained: 8.4 (Target 7)
5. The following chart depicts the time taken in days on average for each phase of the Internal Audit Projects performed on a year on year basis and below the chart a table also details the target days for each phase.



	Notification to Kick Off	Kick Off to Closing Meeting	Closing Meeting to Draft Report	Draft Report to Mgmt. Comments	Mgmt. Comments to Issuance
Target Days	20	not set - varies based on project	5	15	5

Pursuant to the communication plan, PwC requests feedback from auditees one week after receipt of management comments in the form of a quality survey. The feedback is gathered anonymously and reported on a consolidated basis (total score only) to the Corporate Services Standing Committee. Following are the ratings that PwC has received over the 2018/19 internal audit year and compared with the year 2016/17 and 2017/18.

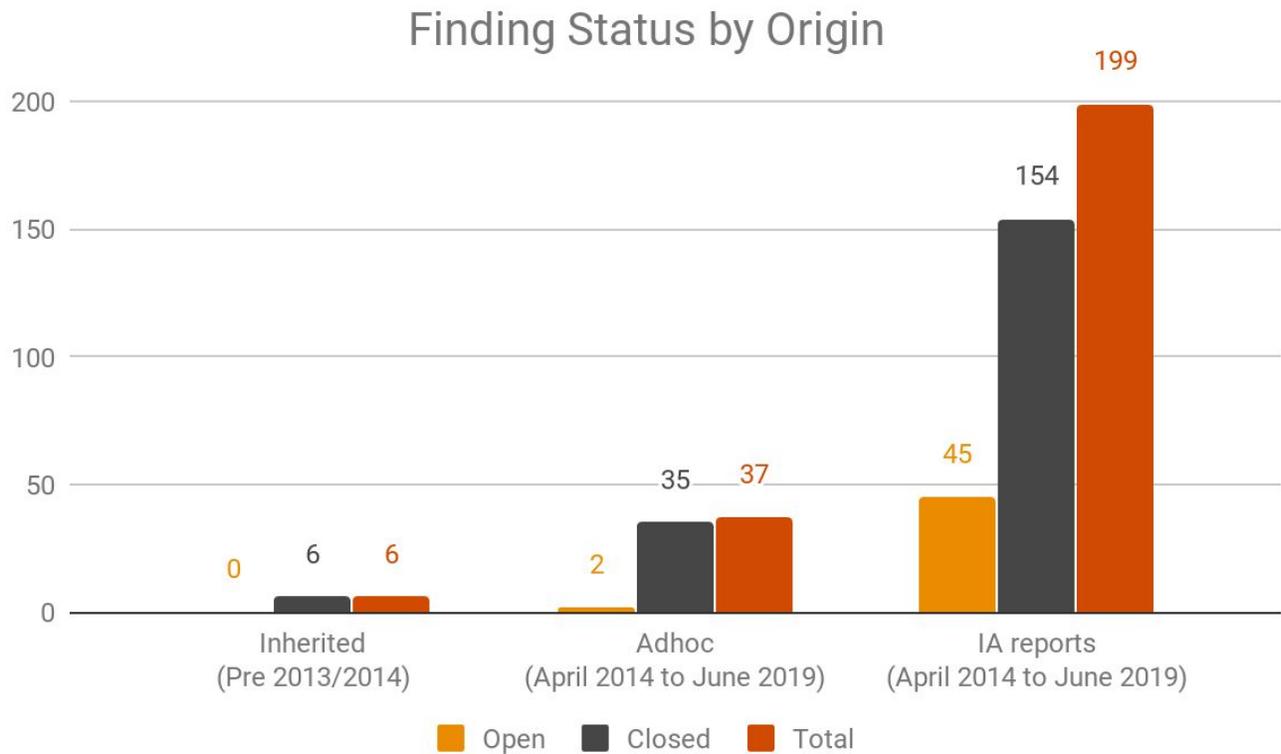
Survey question	Average rating 2014 to 2019	Previous Year rating	Current year rating
The City has confidence in the quality of work that PwC has performed.	8.4	9.1	8.1
During the project, the PwC team engaged us (key project participants including the project sponsor) in a meaningful conversation about our business that may have included new ideas about your own business or situation.	8.4	8.6	8.5
During the project, the PwC team was approachable, responsive, and developed positive relationships with our team.	8.9	9.2	8.7
In a way that was respectful of the City's other priorities, the PwC team efficiently delivered what they said they would in the internal audit scope memo.	8.5	9.1	8.4
The PwC team remained professional, independent, and objective in their dealings with the City personnel and the project.	9.0	9.5	8.6
We would recommend the PwC services to our other contacts.	8.9	9.5	8.5

Average customer service satisfaction scores are also depicted by chart below for the period from the first audit year 2013 - 14 to the sixth audit year ending 2018-19:



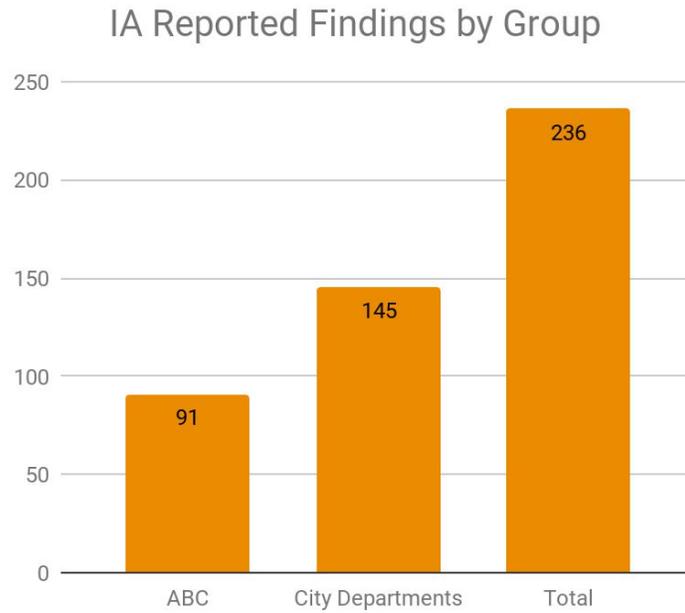
Appendix A: Summary of results

As of June 30, 2019 our findings follow-up log includes 47 open findings which includes the additional 2 findings being presented to CSSC in September 2019. As shown below, to date we validated management's closure of a total of 199 findings of which 154 (77%) were raised in IA Reports, 6 (3%) were inherited from previous auditor and 35 (18%) were raised as part of ad-hoc support to administration.

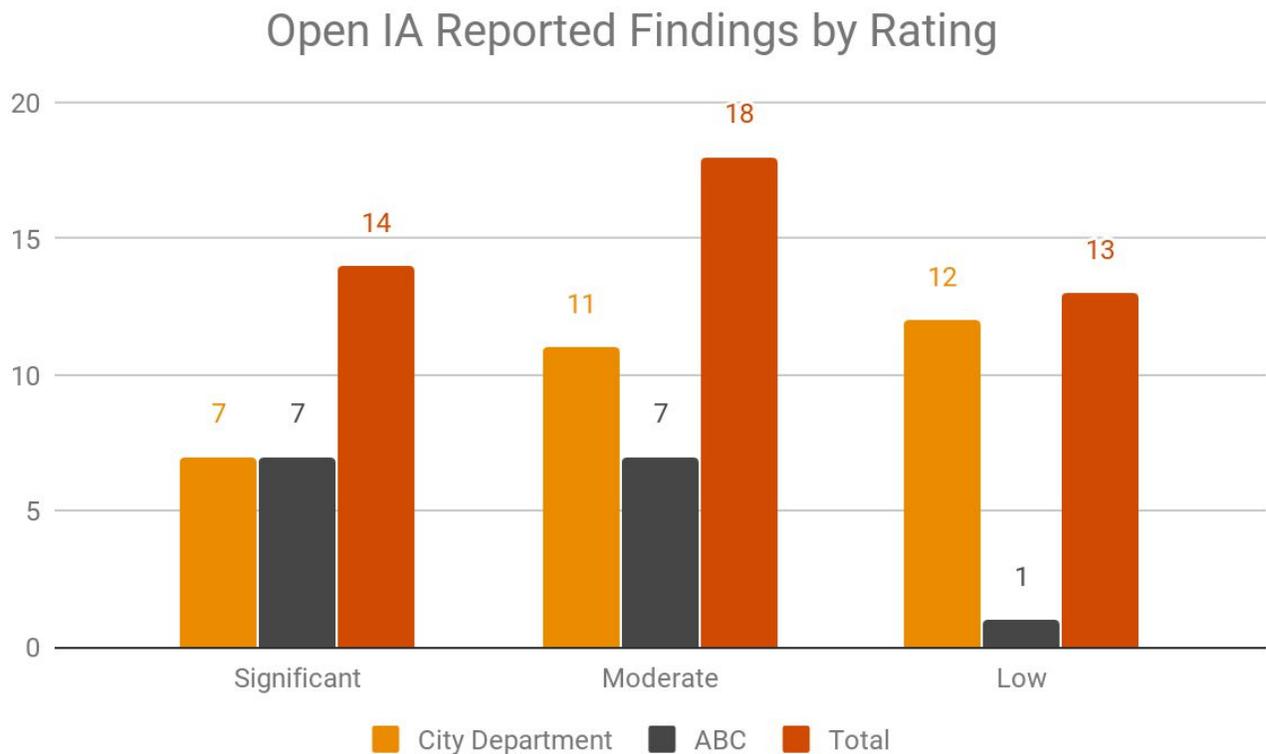


A.1 Findings by Agencies, Boards, Commissions (ABCs) and City Departments

Note: The following charts depict the Internal Audit and Ad-hoc findings excluding the inherited findings.



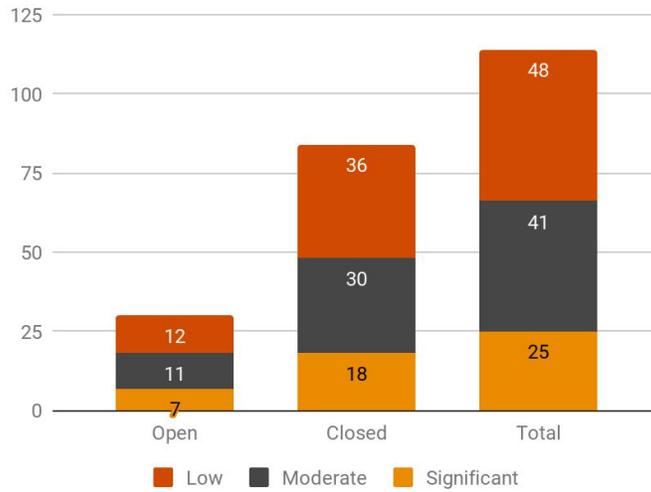
The following chart explains findings that are open across three rating categories (Ad-hoc findings are excluded as these are not rated):



Of the open 45 findings from the 45 IA reports, 14 (31%) were rated as significant, 18 (40%) as moderate and 13 (29%) rated as low.

For City Department findings, of the 30 open findings, 7 (23%) were rated as significant, 11 (37%) as moderate and 12 (40%) rated as low.

City Department Findings by Rating & Status



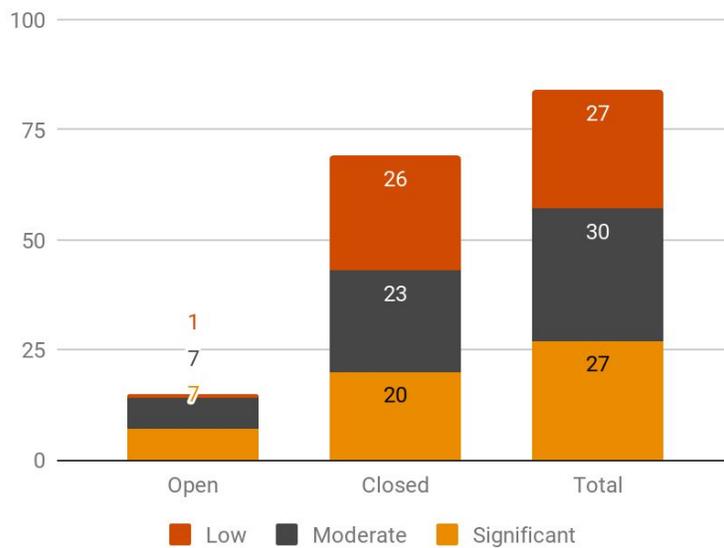
To provide perspective based on the 199 findings from our 45 internal audit reports, please refer to the graphs below in section A.2.

A.2 Agencies, Boards and Commissions Findings Status

Note: The following charts depict the Internal Audit findings excluding the Ad Hoc and inherited findings.

For ABC findings, of the 15 open findings, 7 (46%) were rated as significant, 7 (47%) as moderate and 1 (7%) rated as low.

ABC Findings by Rating & Status



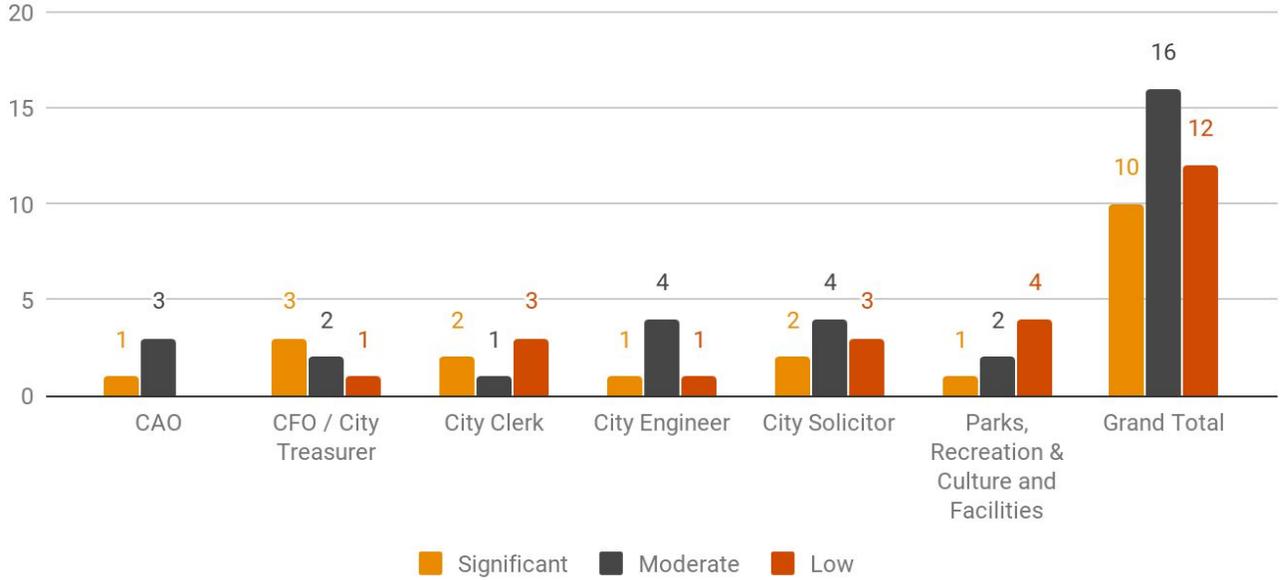
Open Findings by ABC



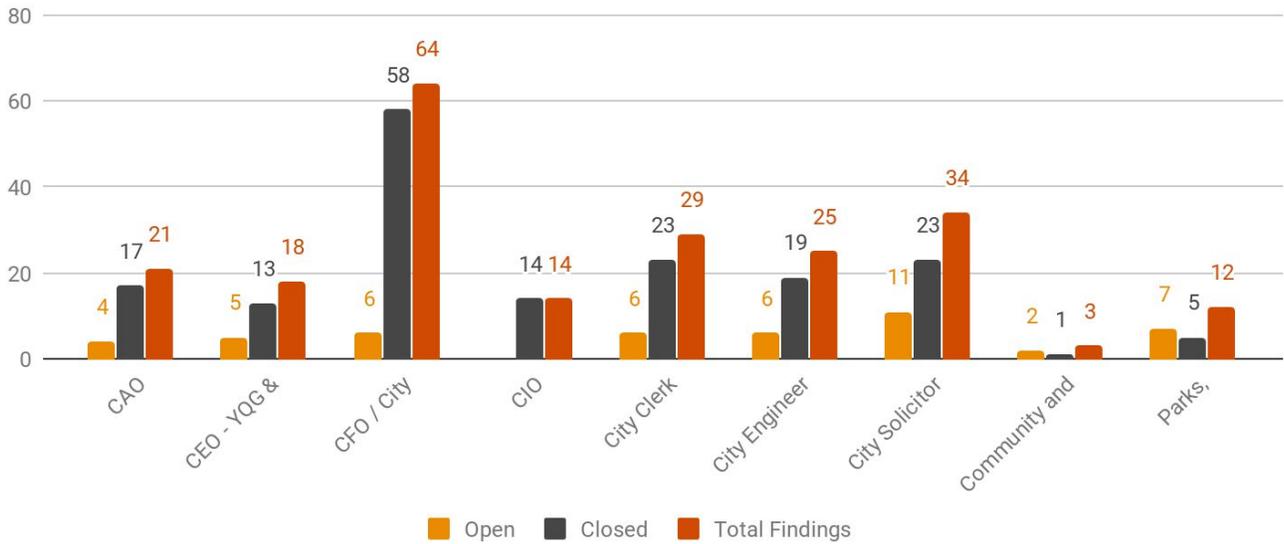
A.3 City Department and City Sponsor Finding Status

Note: The following charts depict the Internal Audit findings excluding the Ad Hoc and inherited findings. Further, City Sponsor charts include the findings number for Agencies, Boards and Commissions, hence the total for City Sponsor based charts will not align with the total for City Department based charts.

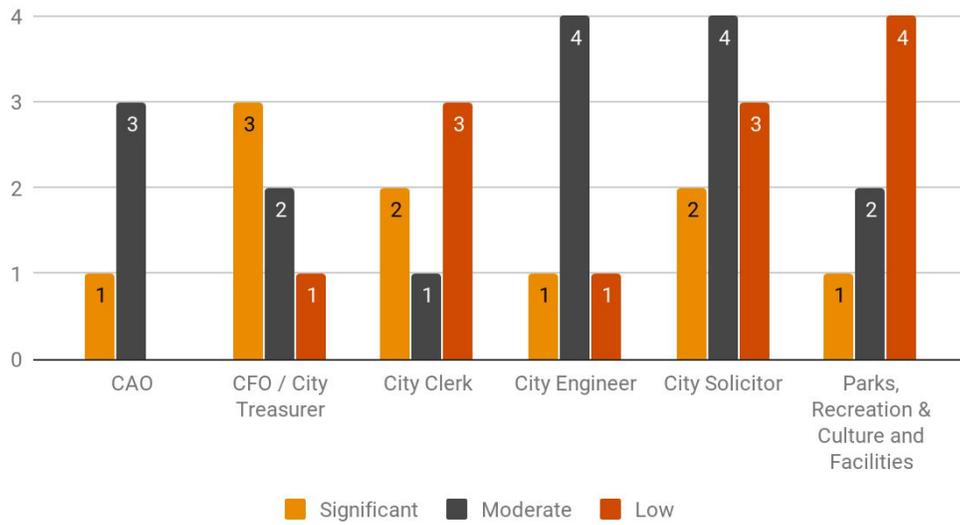
Open Findings by City Sponsor



City Department Findings Status by Sponsor



Open Findings by City Sponsor



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