

The Corporation of the City of Windsor

Covid-19 Health & Safety - Reopening of Workplace and Facilities
Internal Audit Report
November 16, 2020

Limitations and responsibilities

This report was developed in accordance with our engagement letter addendum dated January 24, 2020 and is subject to the terms and conditions included therein.

Our work was limited to the specific procedures and analysis described herein and was based only on the information made available at the time we prepared the report. Accordingly, changes in circumstances after the date of this Report could affect the findings outlined herein. We are providing no opinion, attestation or other form of assurance with respect to our work and we did not verify or audit any information provided to us. This information has been prepared solely for the use and benefit of and pursuant to a client relationship exclusively with the Corporation of the City of Windsor. PwC disclaims any responsibility to others based on its use and accordingly this information may not be relied upon by anyone other than the Corporation of the City of Windsor.



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Point of View



Project POV: Health and Safety have implemented a robust, agile and responsive process to review COVID-19 specific risks and actions/measures needed to ensure the safe reopening of work sites and facilities for the return of employees to work and the resumption of services to the public.

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Sprint 1 POV

The COVID-19 Work Site Review process was designed and implemented by Health and Safety to review, identify and track the measures and actions needed for City facilities and work sites to maintain the safety of employees while at work, as well as when they return to work to resume services to the public.

Strategic Impact

Health & Safety related to management's COVID-19 Work Site Review has an impact on the overall reputation of the City of Windsor. If improperly conducted negative reputational impacts are likely.

Status of considerations

Consideration	Impact	Status
Clearly document categorization of opening protocols between required/desired and risk accepted alternatives for future plans	Health & Safety	In-Progress

Overall Management Comments

Administration will implement the recommendations.

Internal Audit Project Canvas

<p>Risks / Concerns</p> <p>The work performed by Internal Audit (IA) was to assess the design and implementation of Health and Safety controls as it relates to the City's re-opening of the workplace and resumption of services to the public, including COVID-19 risks such as zone and flow plans; workplace space adjustments; personal protective equipment needs.</p>	<p>Project Drivers</p> <p>As part of the City of Windsor COVID-19 internal audit plan, Internal Audit was asked to perform a review of management's current, or planned, response to adaptation of key policy/procedures in a wide variety of areas impacted by Covid-19.</p> <p>Through a detailed risk assessment process followed by Internal Audit, a view of a the most critical COVID-19 risks, impacts and considerations were obtained, the project objectives were defined and the review was conducted accordingly. The review considered whether key risks relating to the reopening of sites/facilities to the workforce and resumption of services to the public were being adequately assessed and mitigated.</p>	<p>Value Proposition</p> <p>Delivery of an advisory internal audit would provide timely insights to assist management to further enhance controls and measures implemented to demonstrate the safe reopening of City sites and facilities.</p>
<p>Project Objectives</p> <p>To assess the design and implementation of controls relating to the COVID-19 Health and Safety risk assessment of City sites and facilities and actions/measures needed to safely reopen facilities for the return of the workforce and resumption of services to the public.</p>	<p>Scope period/Exclusion/Limitation</p> <p>The scope included Health and Safety processes which were introduced specifically to respond to COVID-19 risks which arose since the start of the of the pandemic.</p>	<p>Key Stakeholders</p> <ul style="list-style-type: none"> • Executive Director HR • Manager of Occupational Health, Safety and Wellness • City Solicitor • City Clerk <p>Project Outcomes</p> <p>We identified one observation (as noted on page 1) and provided management with recommendations for their consideration.</p>

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Limitations inherent to the internal auditor's work

Internal control

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Future periods

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
- the degree of compliance with policies and procedures may deteriorate.

Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses, and if detected, we shall carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.

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