

# The Corporation of the City of Windsor Report on Validation of Management Action Plans

FINAL

For the period Jan 1, 2019 - Dec 31, 2019

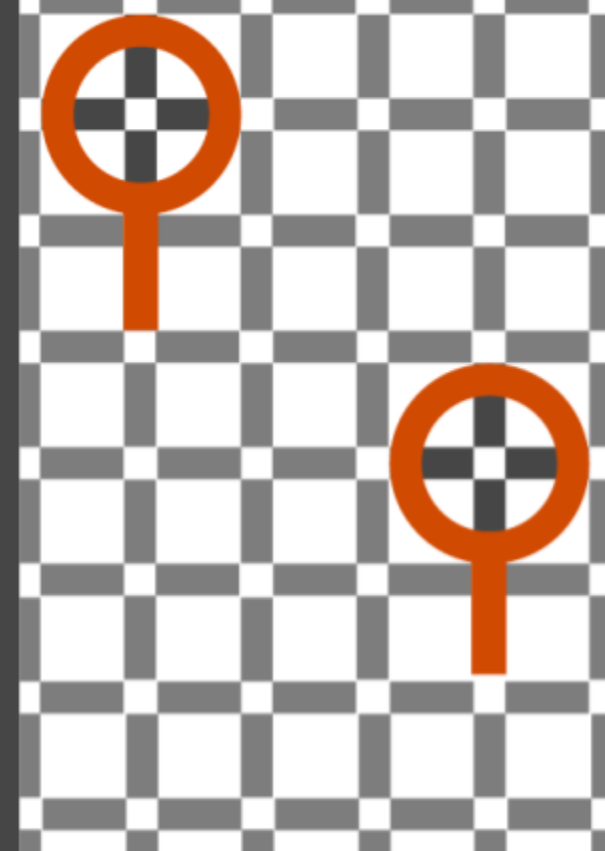
#### Limitations and responsibilities

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.



Strictly private and confidential



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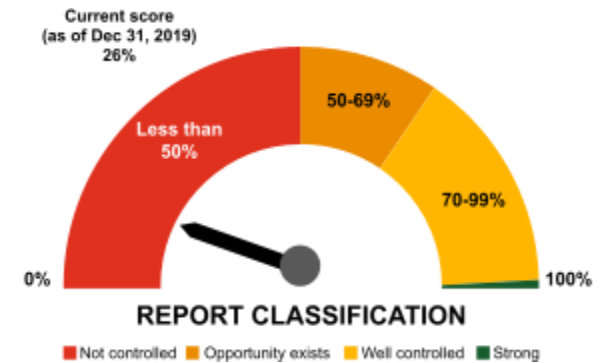
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This report is confidential and is intended solely for use by the management of The City of Windsor and is not intended or authorized for any other use or party. If any unauthorized party obtains this report, such party agrees that any use of the report, in whole or in part, is their sole responsibility and at their sole and exclusive risk; that they may not rely on the report; that they do not acquire any rights as a result of such access and that PricewaterhouseCoopers LLP does not assume any duty, obligation, responsibility or liability to them.

# 1. Executive summary

Key measures:	All Findings	Significant Findings
Average age of open findings :	512 days	706 days
Average age of past due findings:	636 days	750 days
Age of oldest past due finding:	1674 days	1674 days
Number of Past Due Findings:	21	8

In the above, ratings consideration is also given to the number of retargeted observations with a rating reduction for every 2% of action plan dates retargeted for the first time in this quarter.



Rating	Opening balance (as of Dec 31, 2018)	Additions in the year	Expected to be closed by Dec 31, 2019	Closed by IA	Accepted risk (No validation)	Open at end of period (A+B-D-E)	Open – On track	Open & Delayed
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>Significant</b>	13	1	13	5	0	9	1	8
<b>High</b>	0	1	0	0	0	1	1	0
<b>Moderate</b>	17	4	15	7	0	14	5	9
<b>Low</b>	9	5	12	8	0	6	2	4
<b>Not Rated*</b>	0	2	2	2	0	0	0	0
<b>Total</b>	<b>39</b>	<b>13</b>	<b>42</b>	<b>22</b>	<b>0</b>	<b>30</b>	<b>9</b>	<b>21</b>

**Scope Period:** January 1, 2019 through December 31, 2019

**Approach:** For validating management action plan, the activities undertaken by internal audit included:

Requesting status updates and contact information from management;

Testing/validating evidence of management's resolution/disposition of the original finding for items expected to be closed and/or indicated as closed by management;

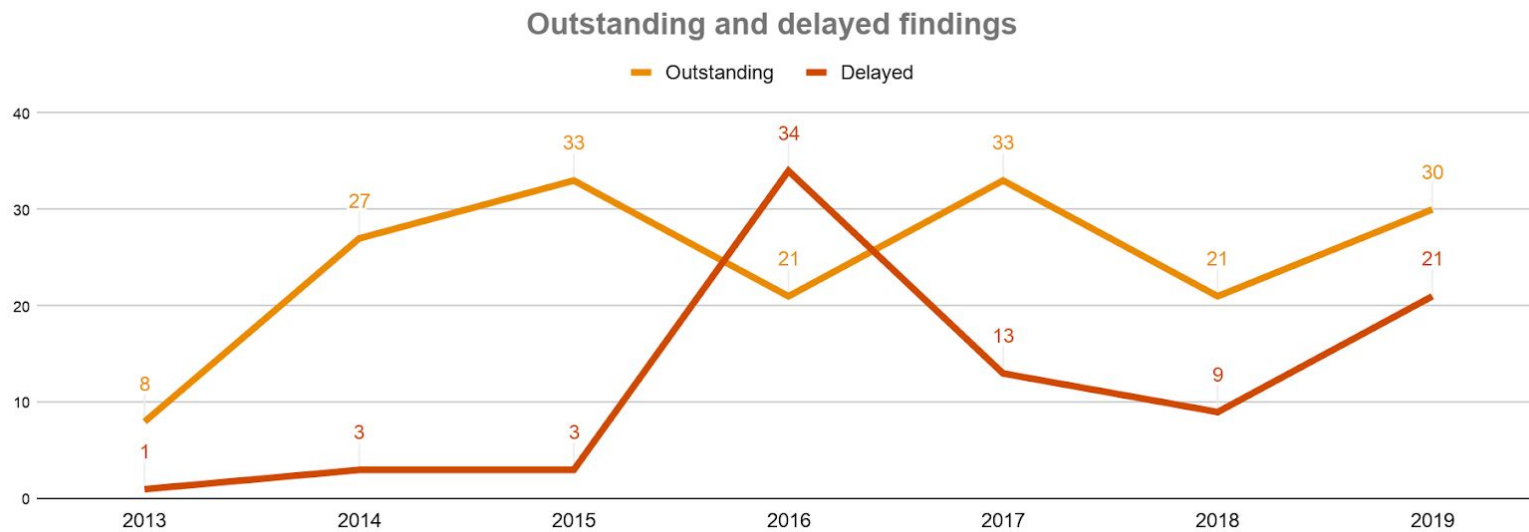
Preparing a report on the outcomes of the management action plan internal audit activity.

**Conclusion:** In the quarter, in total, 52% of findings that were expected to close in the period were closed.

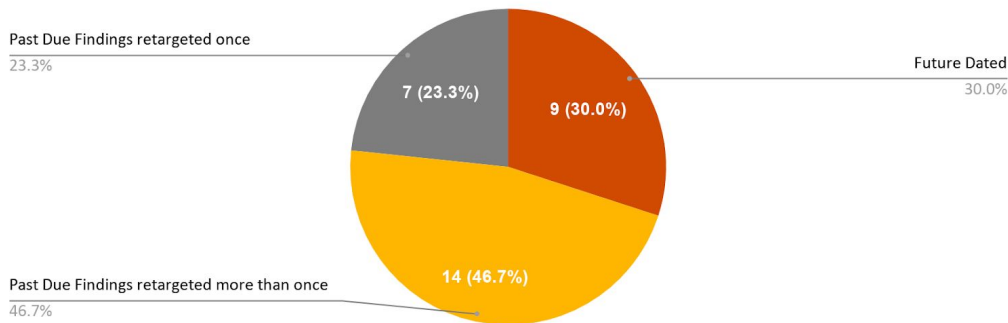
- *Closed as planned:* There were 42 management action plans due to be implemented by December 31, 2019, or from prior periods, of which 22 were closed with a closure score of 52%
- *Closed in advance:* There was 1 management action plan closed ahead of schedule.
- *Additions:* 13 management action plans were added during the period.
- *Retargeted Items:* In the period, there were twenty (20) action plans retargeted. 13 of these 20 findings were retargeted for the first time in this quarter with a penalty of 26%

The overall trend for the year ending December 2019 has been classified as "Not Controlled" with an overall score of 26%.

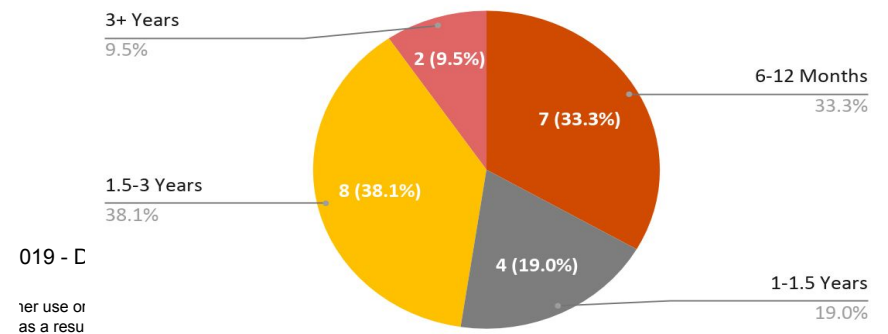
## 2. Open and delayed trends as at December 31, 2019



**Future and Delayed Findings**



**Delayed Findings Age (From Original Target Date)**



### 3. Action plan status by internal audit

Internal Audit	Opening Dec 31, 2018	Additions in the Period	Expected Closed	Closed by IA	Accepted Risk	Open at Dec 31, 2019 (F=A+B-D-E)	Open – On track	Open & Delayed
City-Based Audits	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Hotline COI	0	2	2	2	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
User Fees	1	0	1	1	0	0	0	0
Inventory Control	1	0	1	1	0	0	0	0
Service Provider	1	0	0	0	0	1	0	1
Preventive Maintenance Pollution Control	3	0	3	3	0	0	0	0
Preventive Maintenance - Fleet	2	0	2	2	0	0	0	0
Fire Rescue Compliance (FRC)	4	0	3	3	0	1	1	0
Managing Transition of Projects into Operations	4	0	4	0	0	4	0	4
Property tax billing and payment processing	1	0	1	1	0	0	0	0
Facilities Operations	6	0	6	0	0	6	0	6
Social Media Strategy Assessment	6	0	4	3	0	3	2	1
Pursuit of Grant Funding	1	0	1	1	0	0	0	0
Emergency Response Planning	0	5	5	5	0	0	0	0
CHC Asset Management Housing Portfolio	0	2	0	0	0	2	2	0
Cyber Incident Response Assessment	0	4	0	0	0	4	4	0
<b>Subtotal</b>	<b>30</b>	<b>11</b>	<b>31</b>	<b>20</b>	<b>0</b>	<b>21</b>	<b>9</b>	<b>12</b>

Internal Audit	Opening Dec 31, 2018	Additions in the Period	Expected Closed	Closed by IA	Accepted Risk	Open at Dec 31, 2019	Open – On track	Open & Delayed
	(A)	(B)	(C)	(D)	(E)	(F=A+B-D-E)	(G)	(H)
<b>ABC-Based Audits</b>								
WDTC	1	0	1	0	0	1	0	1
Solid Waste	1	0	1	0	0	1	0	1
Roseland	3	0	3	0	0	3	0	3
Your Quick Gateway (YQG)	4	0	4	0	0	4	0	4
<b>Subtotal</b>	<b>9</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>9</b>
<b>Total</b>	<b>39</b>	<b>13</b>	<b>42</b>	<b>22</b>	<b>0</b>	<b>30</b>	<b>9</b>	<b>21</b>

# 4. Retargeted management action plans

The following findings were re-targeted by management this quarter during the management action plan validation process. Management had intended to carry out the action plan by the original due date; however, they were unable to do so for reasons included in the “Rationale” column below for each individual finding. Internal Audit has requested that management provide a retargeted due date in order for us to follow up with them when we next perform findings follow up.

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
1	*WDTC	51 – Strategic plan not documented	Original Due Date	December 31, 2016	Chief Executive Officer	<p><b>Background:</b> Action arose during the review of management’s reporting of its operational and capital budgets to the Board of Directors. It was noted that there was no documentation of a broader Board directed and approved strategic plan. It was also noted that there is no process currently in place for a periodic review of strategic plans. There were a total of seven open findings for WDTC out of which one that pertains to the strategic plan has been retargeted to Q4 2020, however remaining six findings have been classified as “Validation Not Required” as those finding pertained to the JoA that has been terminated.</p> <p><b>Reason for delay:</b> . In 2018, WDTC launched a new operating company, Windsor Detroit Borderlink Limited (“WDBL”). The Board has had an initial Strategic Planning Session and Administration’s initial focus has been on operationalizing WDBL’s Business Plan..</p> <p><b>Basis for viability of reforecasted date:</b> The Board already had an initial Strategic Planning Session and Administration’s initial focus has been on operationalizing WDBL’s Business Plan. More time is required to document the plan and get board approval.</p>
			Retarget Date	December 31, 2020		
			# of Retargets	4		
			Days since Identification	4 years 6 months		
			Days past Original Due Date	3 years		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
2	Solid Waste	101 - Agreement Between the City of Windsor and EWSWA	<b>Original Due Date</b>	June 30, 2016	City of Windsor Chief Administrative Officer	<p><b>Background:</b> On review of the agreement between the County of Essex and the City of Windsor, Internal Audit noted that here is no formal agreement between the two parties outlining responsibility, ownership and cost allocations, etc.</p> <p><b>Reason for delay:</b> There are some contentious clauses that need to be accepted and finalised. Meetings were planned in January 2019 with the County to finalise the agreement that it may go to the respective councils for approval. However the meetings are still pending and approvals from both County and Windsor City Council are yet to be received.</p> <p><b>Basis for viability of reforecasted date:</b> Management has agreed to contact their joint venture partner, the County of Essex, to see if they are willing to undertake a review of the agreement. City of Windsor Administration has proceeded with review meetings with the County and most of the clauses appear to have been agreed to; however, there are some contentious clauses that need to be accepted and finalised. Though a number of meetings have taken place with the County and EWSWA and a revised document is close to being finalized for submission to the respective Councils, work on this matter has been postponed due to higher priorities during the COVID-19 crisis. It is expected that it can be finalized relatively quickly but the actual date will depend on the length of the emergency situation.</p>
			<b>Retarget Date</b>	September 30, 2020		
			<b># of Retargets</b>	4		
			<b>Days since Identification</b>	4 years 1 month		
			<b>Days past Original Due Date</b>	3 years 5 months		
3	Roseland Golf & Curling Club	165 - Document a reporting and services agreement between the City & RGCC	<b>Original Due Date</b>	June 30, 2018	CFO/City Treasurer City of Windsor	<p><b>Background:</b> Internal Audit notes that there is no documented reporting agreement between Roseland Golf &amp; Curling Club and the City of Windsor. Roseland Management will develop a comprehensive list of services provided to Roseland from the City of Windsor, develop a comprehensive procedure for reporting, and prepare a document outlining the reporting procedure. The initial reporting and service agreement between City and Roseland are subject to revisions that have not been completed and approved by the Board</p> <p><b>Reason for delay:</b> The service agreement was in draft when the previous General Manager resigned in early 2019. The Board of Directors conducted an extensive search and hiring process summer of 2019 has caused the delay.</p> <p><b>Basis for viability of reforecasted date:</b> Roseland Board of Directors have approved the initial reporting and service agreement between City and Roseland on September 18, 2019 .It is expected the revisions to the reporting and service agreements will be presented to the Board by early summer 2020.</p> <p>The General Manager has been hired and will review the draft service agreement. The General Manager will meet with the Board of Directors to finalize and approve the agreement. This is on schedule and pending. The project is expected to be complete by December 2020.</p>
			<b>Retarget Date</b>	December 31, 2020		
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	2 years 3 months		
			<b>Days past Original Due Date</b>	1 year 5 months		



#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
4	Roseland Golf & Curling Club	166 - Define and document strategic plan	<b>Original Due Date</b>	December 31, 2018	Roseland General Manager,  Roseland Board of Directors	<p><b>Background:</b> Internal Audit noted that there was no documented strategic plan which was presented to the Roseland Board. Further the Board does not endorse significant strategic decisions such as golf rates, approval of significant capital expenditures, approval of cheque register and staffing reports. The appointment of a qualified consultant and development of a long term plan is still underway. Management will reach out to Roseland Board and the City of Windsor for further plan development including engaging a qualified consultant to develop a 5-10 year strategic plan.</p> <p><b>Reason for delay:</b> The changeover of management has caused the delay.</p> <p><b>Basis for viability of reforecasted date:</b> Roseland Management has presented elements of a strategic plan for consideration by the Board mainly relating to Clubhouse and Golf Operations. They have further approved contracting with a consultant to develop a strategic plan and this is anticipated to be completed by early summer 2020.</p> <p>The Board of Directors has completed the hiring process of a new manager and contracted with a strategic consultant. With the new general manager in place, Global Golf Advisors will complete a strategic plan for Roseland Golf &amp; Curling Club.</p>
			<b>Retarget Date</b>	December 31, 2020		
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	2 years 3 months		
			<b>Days past Original Due Date</b>	365 days		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
5	Roseland Golf & Curling Club	167 - Update policy manual to address organization specific needs	<b>Original Due Date</b>	September 30, 2018	Roseland General Manager	<p><b>Background:</b> Internal Audit noted that the Roseland Golf and Curling Club policy has not been updated since 2008, the policy manual does not address Roseland Golf and Curling Club specific needs and lacks key policy elements. There was no evidence of staff training on policies and procedures and the process for periodic review of policies was not defined</p> <p>Management agreed to carry out the following:</p> <ul style="list-style-type: none"> <li>Review 2008 Policy Manual.</li> <li>Incorporate adopted and implemented City policies.</li> <li>Incorporate policies specific for golf operations, employee code of conduct.</li> <li>Incorporate an Organization Chart in identifying reporting structure and roles and responsibilities.</li> <li>Present to Roseland Board of Directors for adoption.</li> <li>Implement document control with a procedure for a master copy, identified by colour, location and possession.</li> <li>Approval of all Roseland specific and City adopted policies by the Roseland Board of Directors</li> <li>Include policies manual with employee enrollment package for review and sign off.</li> <li>Organize a policies manual review session for current employees.</li> </ul> <p>Make a copy of the Policies Manual centrally available in three locations, Little River Pro Shop, Roseland Pro Shop and Roseland Clubhouse Servery.</p> <p><b>Reason for delay:</b>The change over of management has caused the delay.</p> <p><b>Basis for viability of reforecasted date:</b> Roseland Board is working on finalising the Policy Manual to address Organization Specific Needs and anticipates completion by early summer 2020.</p> <p>The targeted date was based on operations functioning as normal. Management will provide the updated documentation and present the manuals to the Board of Directors for review and approval. This is on schedule and pending. The realistic target date is December 2020.</p>
			<b>Retarget Date</b>	December 31, 2020	Roseland Assistant General Manager	
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	2 years 3 months		
			<b>Days past Original Due Date</b>	1 year 2 months		

#	Audit Report	Observation # and name	Retargets		Executive approval from	Rationale
6	*Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	205- Enhance purchasing policy and document inventory and asset management procedures	<b>Original Due Date</b>	June 30, 2019	Director of Operations	<p><b>Background:</b> This finding arose as (i) key elements that were not present in YQG's purchasing policy, (ii) other process/procedure elements that appear to be known but not formalized and (iii) requirements/ constraints on the personal use of YQG small tools were not formally defined. Management has indicated that the practice of permitting employees to borrow company tools for personal reasons has been discontinued.</p> <p>Management has indicated that a new CEO has resumed the role on January 13, 2020. Hence additional time is required to complete this action plan due to the restructuring of roles.</p> <p><b>Reason for delay:</b>When testing the control resolution, Internal Audit did not detect evidence of such communication, or articulation in a policy, to substantiate this practice</p> <p><b>Basis for viability of reforecasted date:</b> Based on current circumstances, the Q4 retarget date is viable.</p>
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	1 year 6 months		
			<b>Days past Original Due Date</b>	184 days		
7	*Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	206- Review and document current inventory/asset management systems and processes	<b>Original Due Date</b>	March 31, 2019	Director of Operations	<p><b>Background:</b> This finding highlighted the issues around following three control elements:</p> <ul style="list-style-type: none"> <li>Asset inspection plans for vehicles and equipment do not have a defined plan/ schedule or triggers.</li> <li>Inventory monitoring/reconciliation controls are not formalized or evidenced.</li> <li>Central inventory listing is not maintained.</li> </ul> <p>Management agreed to create an asset tracking system for significant supplies, equipment and small tool inventories for presentation to the YQG Board</p> <p>Management has indicated that a new CEO has resumed the role on January 13, 2020. Hence additional time is required to complete this action plan due to the restructuring of roles.</p> <p><b>Reason for Delay:</b>Pandemic has forced limited operational availability.</p> <p><b>Basis for viability of reforecasted date:</b> Based on current circumstances, the Q4 retarget date is viable.</p>
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	1 year 6 months		
			<b>Days past Original Due Date</b>	275 days		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
8	*Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	207 - Enhance key vendor management controls	<b>Original Due Date</b>	December 31, 2018	Chief Executive Officer YQG	<p><b>Background:</b> Management has developed a new Purchasing Policy that includes segregation of duties and other vendor management controls (purchasing controls).</p> <p><b>Reason for Delay:</b> The segregation of duties and related controls are active as of date, however due to the recruitment of a new CEO the Purchasing Policy has been delayed for approval. Director of Finance left corporation on April 3, 2020 and position is currently under recruitment.</p> <p><b>Basis for viability of reforecasted:</b> Management will be presenting the new Purchasing Policy to the Board before the end of Q2 2020 for discussion and approval.</p>
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	1 year 6 months		
			<b>Days past Original Due Date</b>	365 days		
9	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	209 - Enhance compensating controls to address potential segregation of duties	<b>Original Due Date</b>	December 31, 2018	Chief Executive Officer YQG	<p><b>Background:</b> Management has developed a new Purchasing Policy that includes segregation of duties and other vendor management controls (purchasing controls).</p> <p><b>Reason for Delay:</b> The segregation of duties and related controls are active as of date, however due to the recruitment of a new CEO in Q1 2020, the approval of Purchasing Policy has been delayed. Director of Finance left corporation on April 3, 2020 and position is currently under recruitment.</p> <p><b>Basis for viability of reforecasted:</b> Management will be presenting the new Purchasing Policy to the Board before the end of Q2 2020 for discussion and approval.</p>
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	1 year 6 months		
			<b>Days past Original Due Date</b>	365 days		
10	Managing Transition of Projects into Operations	211- Enhance project classification and expectation guidelines	<b>Original Due Date</b>	Sep 30, 2019	Executive Initiatives Coordinator, Office of the CAO	<p><b>Background:</b>In a review of the policies, procedures, templates and samples projects, it was noted (a) that project classification requires significant interpretation; and (b) that project management methodologies allow for alternatives but do not include minimum expectations.</p> <p><b>Reason for Delay:</b> Lack of resources available to carry out the tasks.The Executive Initiatives Coordinator (EIC) in the CAO's Office has been seconded to the WFM project. This position has not been backfilled and therefore all projects, responsibilities, and duties have been put on hold until its return to the EIC position, the date of which is unknown at this time.</p> <p><b>Basis for viability of reforecasted:</b> The resources for this project are not expected to be available until late 2020/early 2021. From that point they will be required to undertake the management action plan in time to meet the revised date They have capacity set aside at that future time for this work.</p>
			<b>Retarget Date</b>	Dec 31, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	1 year 2 months		
			<b>Days past Original Due Date</b>	92 days		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
11	Managing Transition of Projects into Operations	212- Enhance considerations for project risk assessments	<b>Original Due Date</b>	Sep 30, 2019	Executive Initiatives Coordinator, Office of the CAO	<p><b>Background:</b>A common process and template for risk management is not shared across the projects. Specific project demands/needs for central functions such as Communications, IT and Human Resources are not consistently considered during project planning to understand/assess potential risks to resource capability and capacity. Management agreed to include the requirement for risk assessments to be monitored and updated in Schedule C of the PMMP.</p> <p><b>Reason for Delay:</b> Lack of resources available to carry out the tasks. The Executive Initiatives Coordinator (EIC) in the CAO's Office has been seconded to the WFM project. This position has not been backfilled and therefore all projects, responsibilities, and duties have been put on hold until its return to the EIC position, the date of which is unknown at this time.</p> <p><b>Basis for viability of reforecasted:</b> The resources for this project are not expected to be available until date. From that point they will be required to undertake the management action plan in time to meet the revised date They have capacity set aside at that future time for this work.</p>
			<b>Retarget Date</b>	Dec 31, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	1 year 2 months		
			<b>Days past Original Due Date</b>	92 days		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
12	Managing Transition of Projects into Operations	213- Formalize detailed Project Implementation Plan which includes Change Management/Transition Plans	<b>Original Due Date</b>	Sep 30, 2019	Executive Initiatives Coordinator, Office of the CAO	<p><b>Background:</b> IA noted that a project implementation plan to support the Project Managers in project transition (transition plan and critical path) is not a formal deliverable required for projects to account for multiple factors, including (but not limited to):</p> <ul style="list-style-type: none"> <li>• knowledge transfer activities;</li> <li>• stakeholder feedback processes;</li> <li>• pre- and post- go live transition activities; and</li> <li>• site readiness pre-go live and post-go live (performing a dry run).</li> </ul> <p>Management agreed to develop a project implementation plan template, and added it as a required deliverable for major projects. They also agreed to conduct a cost benefit analysis on requiring some elements of the project implementation plan for medium projects.</p> <p><b>Reason for Delay:</b> Lack of resources available to carry out the tasks. The Executive Initiatives Coordinator (EIC) in the CAO's Office has been seconded to the WFM project. This position has not been backfilled and therefore all projects, responsibilities, and duties have been put on hold until its return to the EIC position, the date of which is unknown at this time.</p> <p><b>Basis for viability of reforecasted:</b> The resources for this project are not expected to be available until date. From that point they will be required to undertake the management action plan in time to meet the revised date They have capacity set aside at that future time for this work.</p>
			<b>Retarget Date</b>	Dec 31, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	1 year 2 months		
			<b>Days past Original Due Date</b>	92 days		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
13	Managing Transition of Projects into Operations	214- Enhance approach to pre/post go-live feedback collection and aggregation	<b>Original Due Date</b>	Sep 30, 2019	Executive Initiatives Coordinator, Office of the CAO	<p><b>Background:</b>It was identified that the requirement of projects to solicit pre- and post- go-live feedback from internal/external stakeholders prior to official project 'closure' is not in place. In addition, the project closure timelines/expectations are not clearly defined.The Executive Initiatives Coordinator agreed to develop a document (or webpage section) that outlines common and various methods of soliciting pre and post go-live feedback including the guidelines for implementing, measuring and monitoring expectations and success. Further, would also develop a formal process for determining feedback solicitation required for a project, considering the cost-benefit proposition for different types of projects.</p> <p><b>Reason for Delay:</b> Lack of resources available to carry out the tasks.The Executive Initiatives Coordinator (EIC) in the CAO's Office has been seconded to the WFM project. This position has not been backfilled and therefore all projects, responsibilities, and duties have been put on hold until its return to the EIC position, the date of which is unknown at this time.</p> <p><b>Basis for viability of reforecasted:</b> The resources for this project are not expected to be available until date. From that point they will be required to undertake the management action plan in time to meet the revised date They have capacity set aside at that future time for this work.</p>
			<b>Retarget Date</b>	Dec 31, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	1 year 2 months		
			<b>Days past Original Due Date</b>	92 days		
14	*Facilities Operations	218-Define service standards and metrics to evaluate performance	<b>Original Due Date</b>	Dec 31, 2019	Manager Assets and Projects and Manager, Facility Operations	<p>The current staffing master plan recommends restructuring solely based on size of the portfolio (measured in square footage) and does not consider other elements such as minimum service level expectations, administrative processes, volume of projects and nature of work (recoverable/low priority work).</p> <p><b>Reason for Delay:</b> There were 3 key personnel who were required to run daily operations and address the management action plan, however one resigned and another was on unplanned leave. As a result resources were not available to address the issues. The lack of resources, compounded by the COVID-19 pandemic in the first and second quarter of 2020, required a retarget of the due date</p> <p><b>Basis for viability of reforecasted:</b> Management personnel positions were available in 2020; however, all focus shifted to providing essential services during the COVID-19 pandemic. If the pandemic concludes by the end of the third quarter of 2020, resources will be assigned to meet the revised target date.</p>
			<b>Retarget Date</b>	June 30, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	355 days		
			<b>Days past Original Due Date</b>	0 day		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
15	*Facilities Operations	219- Enhance Bi-weekly Management Discussions	<b>Original Due Date</b>	Dec 31, 2019	Manager, Assets & Projects & Manager, Facility Operations	<p><b>Background:</b>Internal Audit noted that key workforce metrics (i.e. staff utilization) and commitments on special projects are not formally monitored. Further, tracking, review and coordination of recoverable work is not performed and discussed in management meetings. Management is in agreement that recoverable work orders should be tracked and reviewed. Management will analyze and document the recoverable work process, including how recoverable work will be reviewed.</p> <p><b>Reason for Delay:</b> There were 3 key personnel who were required to run daily operations and address the management action plan, however one resigned and another was on unplanned leave. As a result resources were not available to address the issues. The lack of resources, compounded by the COVID-19 pandemic in the first and second quarter of 2020, required a retarget of the due date</p> <p><b>Basis for viability of reforecasted:</b> Management personnel positions were available in 2020; however, all focus shifted to providing essential services during the COVID-19 pandemic. If the pandemic concludes by the end of the third quarter of 2020, resources will be assigned to meet the revised target date.</p>
			<b>Retarget Date</b>	June 30, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	355 days		
			<b>Days past Original Due Date</b>	0 day		



#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
16	*Facilities Operations	220- Define clear 'documentation' standard and develop standard forms/templates	<b>Original Due Date</b>	Dec 31, 2019	Manager, Assets & Projects and Manager, Facility Operations	<p><b>Background:</b>In review of work order management processes the following were identified:</p> <ul style="list-style-type: none"> <li>Standard processes/forms/checklists have not been devised and implemented to record management discussions/decisions</li> <li>inconsistency in how staff completed/documented the status of a work order.</li> <li>Further, training schedules, status/completion by staff, and training materials are not centrally tracked and maintained.</li> </ul> <p>Management concurs to develop a formal template of criteria for pursuing/not pursuing capital work. In addition, develop standard documentation procedures to ensure data entry is consistent &amp; a central repository for training material and records.</p> <p><b>Reason for Delay:</b> There were 3 key personnel who were required to run daily operations and address the management action plan, however one resigned and another was on unplanned leave. As a result resources were not available to address the issues. The lack of resources, compounded by the COVID-19 pandemic in the first and second quarter of 2020, required a retarget of the due date</p> <p><b>Basis for viability of reforecasted:</b> Management personnel positions were available in 2020; however, all focus shifted to providing essential services during the COVID-19 pandemic. If the pandemic concludes by the end of the third quarter of 2020, resources will be assigned to meet the revised target date.</p>
			<b>Retarget Date</b>	June 30, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	355 days		
			<b>Days past Original Due Date</b>	0 day		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
17	*Facilities Operations	221- Conduct division wide periodic Work Order Aging Analysis	<b>Original Due Date</b>	Dec 31, 2019	Manager, Assets & Projects and Manager, Facility Operations	<p><b>Background:</b>Open work orders are identified and reviewed individually by each supervisor based on staff assignment; however, division-wide periodic work order aging analysis is not conducted to identify trends, aging and/or balance of work. Further, reviews performed are not accompanied by discussions with other supervisors and/or managers to improve and measure the age of work orders and to determine the over-/under-utilisation of supervisors and staff</p> <p><b>Reason for Delay:</b> There were 3 key personnel who were required to run daily operations and address the management action plan, however one resigned and another was on unplanned leave. As a result resources were not available to address the issues. The lack of resources, compounded by the COVID-19 pandemic in the first and second quarter of 2020, required a retarget of the due date</p> <p><b>Basis for viability of reforecasted:</b> Management personnel positions were available in 2020; however, all focus shifted to providing essential services during the COVID-19 pandemic. If the pandemic concludes by the end of the third quarter of 2020, resources will be assigned to meet the revised target date.</p>
			<b>Retarget Date</b>	June 30, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	355 days		
			<b>Days past Original Due Date</b>	0 day		
18	*Facilities Operations	222- Design and implement Customer Satisfaction Survey	<b>Original Due Date</b>	Dec 31, 2019	Sr. Manager of Facilities	<p><b>Background:</b> This finding arose on identification of Satisfaction surveys/feedback solicitation not being conducted to monitor satisfaction levels or to obtain feedback from users/customers on a) overall feedback for improving interactions and core activities and b) feedback specific to work requested/completed. There is an internal process requiring that internal services solicit internal feedback which results in non-compliance with an internal policy. Management agreed to conduct a customer satisfaction survey in coordination with the corporate Communications and Customer Service division. The survey will be sent to internal staff and include questions related to satisfaction with response time and performance.</p> <p><b>Reason for Delay:</b> There were 3 key personnel who were required to run daily operations and address the management action plan, however one resigned and another was on unplanned leave. As a result resources were not available to address the issues. The lack of resources, compounded by the COVID-19 pandemic in the first and second quarter of 2020, required a retarget of the due date</p> <p><b>Basis for viability of reforecasted:</b> Management personnel positions were available in 2020; however, all focus shifted to providing essential services during the COVID-19 pandemic. If the pandemic concludes by the end of the third quarter of 2020, resources will be assigned to meet the revised target date.</p>
			<b>Retarget Date</b>	June 30, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	355 days		
			<b>Days past Original Due Date</b>	0 day		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
19	*Facilities Operations	223- Track Conditions, Standard Ratings and building condition assessments periodically	<b>Original Due Date</b>	Dec 31, 2019	Sr. Manager of Facilities	<p><b>Background:</b>This finding arose on identification of properties that did not undergo an internal or external building condition inspection during the scope period.It was further noted that tracking of condition ratings is currently not performed and is paper based/manual.</p> <p><b>Reason for Delay:</b> There were 3 key personnel who were required to run daily operations and address the management action plan, however one resigned and another was on unplanned leave. As a result resources were not available to address the issues. The lack of resources, compounded by the COVID-19 pandemic in the first and second quarter of 2020, required a retarget of the due date</p> <p><b>Basis for viability of reforecasted:</b> Management personnel positions were available in 2020; however, all focus shifted to providing essential services during the COVID-19 pandemic. If the pandemic concludes by the end of the third quarter of 2020, resources will be assigned to meet the revised target date.</p>
			<b>Retarget Date</b>	June 30, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	355 days		
			<b>Days past Original Due Date</b>	0 day		
20	Social Media Strategy Assessment	229- Document key content management procedures /checklists and review/update key account level roles/responsibilities.	<b>Original Due Date</b>	Dec 31, 2019	Senior Manager Communications & Customer Service	<p><b>Background:</b>Currently the role for preparer, reviewer and approver of content/posts is segregated, however, such protocol is not defined (in a procedural document) at account level or on basis of severity of the post. Content management process flow/diagram is not documented for key social media activities, its dependencies on departments or required controls (IT and Business Process. Further, Incidents are not defined and no formal criteria/severity levels exist to guide the appropriate level of action (parameters such as: timing, content, sharing/release, etc.) for escalating incidents; and written approval is not a requirement for responding to inappropriate posts/comments. It is also not clear whether the terms of use/service level statements available to followers also apply to internal staff.</p> <p><b>Reason for Delay:</b> IA noted that the addition of the Digital Media Coordinator position submitted to the City Council was not approved at the recent 2020 budget session, hence existing Communications staff will be assigned the respective duties. In order to do this, management needs additional time to reprioritize existing tasks assigned to staff.</p> <p><b>Basis for viability of reforecasted:</b> The specific recommendations outlined by PwC as needing attention are achievable with the current staff compliment if time permits. Having said that, due to COVID-19's interruption, guaranteeing the timeline is difficult. However, as the changes recommended are positive but not vital to the operation of the City of Windsor's social media channels, the target date for completion is best left in place as viable but with the understanding that reassessment along the way could become necessary.</p>
			<b>Retarget Date</b>	Mar 31, 2021		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	355 days		
			<b>Days past Original Due Date</b>	0 day		

\* The retarget dates of the marked items were extended considering the COVID-19 impact which required additional time for management to implement the action plans

# 5. Risk acceptance

## 5.1 Formal Risk Acceptance

No findings noted in this year

## 5.2 Implied Short Term Risk Acceptance

This section indicates those findings for which management is implicitly accepting the risk of not having the control in the short run (from the point of identification until the planned resolution). All findings that are open for more than 1.5 years from the date of the report have been listed under this section as follows:

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
1	WDTC	51 – Strategic plan not documented	<b>Original Due Date</b>	December 31, 2016	Chief Executive Officer	There is short-term risk that any initiatives undertaken by the Tunnel will not be sufficiently coordinated and informed. This is mitigated by WDBL’s business plan that addresses its operations, and financial initiatives.
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	4		
			<b>Days since Identification</b>	4 years 6 months		
			<b>Days past Original Due Date</b>	3 years		
2	Solid Waste	101 - Agreement Between the City of Windsor and EWSWA	<b>Original Due Date</b>	June 30, 2016	City of Windsor Chief Administrative Officer	The required changes to the agreement identified during the discussions to date will not result in substantive changes to the financial or operational relationship between the parties. Therefore continuation with the current agreement until the parties can finalize the changes does not pose a major risk to the corporation and is therefore an acceptable risk until such time as the finalization of the revised agreement can be prioritized.
			<b>Retarget Date</b>	September 30, 2020		
			<b># of Retargets</b>	4		
			<b>Days since Identification</b>	4 years 1 month		
			<b>Days past Original Due Date</b>	3 years 5 months		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
3	Service Provider and Outsourced Services Governance and Management	159- Monitoring of Supplier Issues and Risks	<b>Original Due Date</b>	June 30, 2018	Purchasing Department	<p>The action item required is a comprehensive policy which shall;</p> <ol style="list-style-type: none"> <li>1. make it mandatory for all City departments to utilize the VMS and participate in the Vendor Relationship Management (VRM) program; and,</li> <li>2. outline the business practices which would be utilized in the policy, including: vendor segmentation, vendor governance, vendor performance management, and continuous improvements.</li> </ol> <p>The policy assigns important responsibilities to key employees in the Corporation and would integrate and affect the use of the Vendor Management System (VMS), which is formally developed to document and assess vendor performance at project completion. Currently the City can accurately evaluate vendors across the City, permit comparisons, identify City wide performance concerns, communicate them to contractors, and foster improved service. In addition, the Purchasing Bylaw allows the City to levy sanctions against vendors for various issues, including performance.</p> <p>The short term risk of not being able to take action is that administration would not be able to utilize the VMS in assessing past performance in subsequent RFx bid submissions and will not be able to improve the effectiveness of performance appraisals and aggregation of vendor performance evaluations through the VMS program. Since this action item will affect all vendors drastically, the City needs to ensure that the policy does not inherently prejudice certain vendors more than others. Maintaining a fair and equitable program is paramount to the success of the objectives of this action item and VMS. The City must ensure that the vendor's performance ratings accurately reflect each vendor's performance and that the policy and procedure implemented are comprehensive, user-friendly documents that encompass best practices while maximizing compliance, efficiency and effectiveness in purchasing processes.</p> <p>Due to the far-reaching effects of the policy, the City required that internal and external stakeholders be consulted prior to council approval. The short-term risk is low for not implementing it on the original due date as there are mechanisms in place currently which govern vendor performance pursuant to the Purchasing Bylaw compared to implementing the action item without proper evaluation, implementation and feedback from stakeholders.</p>
			<b>Retarget Date</b>	June 30, 2020		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	2 years 5 months		
			<b>Days past Original Due Date</b>	1 year 5 months		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
4	Roseland Golf & Curling Club	165 - Document a reporting and services agreement between the City & RGCC	<b>Original Due Date</b>	June 30, 2018	CFO/City Treasurer City of Windsor	The new General Manager is finalizing the Service Agreement. The agreement will be presented to the Roseland Board of Directors for approval. There is a risk that the City and Roseland will disagree on what services are presently included in the fee, however no significant conflict has come up in past years while operating under the current model. City administration from Legal, Finance, and Clerks regularly attend Board meetings and would identify potential conflicts as they arise. With the Board of Directors in place, the risk is low until the service agreement completes. Expected target date is December 2020.
			<b>Retarget Date</b>	December 31, 2020		
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	2 years 3 months		
			<b>Days past Original Due Date</b>	1 year 5 months		
5	Roseland Golf & Curling Club	166 - Define and document strategic plan	<b>Original Due Date</b>	December 31, 2018	Roseland General Manager,	A strategic planning consultant was hired in the fall of 2019 to complete a strategic plan. The General Manager meets with the Board of Directors monthly to review Roselands operations. The strategic plan will be complete by the summer of 2020. The consultant will present the strategic plan to the Board of Directors and General Manger by the summer of 2020.
			<b>Retarget Date</b>	December 31, 2020	Roseland Board of Directors	
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	2 years 3 months		
			<b>Days past Original Due Date</b>	365 days		
6	Roseland Golf & Curling Club	167 - Update policy manual to address organization specific needs	<b>Original Due Date</b>	September 30, 2018	Roseland General Manager	The General Manager is updating the policy manuals to address the organizations specific needs. The General Manager and Roseland Board of Directors meet monthly to review the facilities operations, policies and risks. With the Board of Directors in place, the risk is low until the documentation has been updated.
			<b>Retarget Date</b>	December 31, 2020	Roseland Assistant General Manager	
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	2 years 3 months		
			<b>Days past Original Due Date</b>	1 year 2 months		

#	Audit Report	Observation # and name	Retargets		Executive approval from	Rationale
7	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	205- Enhance purchasing policy and document inventory and asset management procedures	<b>Original Due Date</b>	June 30, 2019	Director of Operations	Short term risk minimal as airport operations have been significantly impacted by the Covid-19 pandemic. At the present time, a return to air service is a higher priority coupled with potential operational changes in a post-pandemic environment.
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	1 year 6 months		
			<b>Days past Original Due Date</b>	184 days		
8	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	206- Review and document current inventory/asset management systems and processes	<b>Original Due Date</b>	March 31, 2019	Director of Operations	Short term risk minimal as airport operations have been significantly impacted by the Covid-19 pandemic. At the present time, a return to air service is a higher priority coupled with potential operational changes in a post-pandemic environment.
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	1 year 6 months		
			<b>Days past Original Due Date</b>	275 days		
9	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	207 - Enhance key vendor management controls	<b>Original Due Date</b>	December 31, 2018	Chief Executive Officer YQG	Short term risk minimal as airport operations have been significantly impacted by the Covid-19 pandemic. At the present time, a return to air service is a higher priority coupled with potential operational changes in a post-pandemic environment.
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	1 year 6 months		
			<b>Days past Original Due Date</b>	365 days		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
10	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	209 - Enhance compensating controls to address potential segregation of duties	<b>Original Due Date</b>	December 31, 2018	Chief Executive Officer YQG	Short term risk minimal as airport operations have been significantly impacted by the COVID-19 pandemic. At the present time, a return to air service is a higher priority coupled with potential operational changes in a post-pandemic environment.
			<b>Retarget Date</b>	Dec 31, 2020		
			<b># of Retargets</b>	2		
			<b>Days since Identification</b>	1 year 6 months		
			<b>Days past Original Due Date</b>	365 days		



# 6. Previously retargeted management plans

The following findings were re-targeted by management in past periods during the findings follow up process. Management had intended to carry out the action plan by the original due date, however were unable to do so for reasons included in the "Rationale" column below for each individual finding. Internal Audit has requested that management provide a retargeted due date in order for us to follow up with them when we next perform findings follow up.

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
1	Service Provider and Outsourced Services Governance and Management	159- Monitoring of Supplier Issues and Risks	<b>Original Due Date</b>	June 30, 2018	Purchasing Department	<p><b>Background:</b> This observation arose on review of the samples, highlighting that the required Vendor Management System ("VMS") supplier assessment used to track supplier risks, issues and performance feedback was not available. Noted that in the majority of the contracts sampled, the departments had not formally documented the identification, tracking, and closing of the key supplier risks and issues.</p> <p>Management agreed to the importance of the Vendor Management System ("VMS") and the ability of the City to evaluate the performance of the supplier. Management has developed a procedure around the use of the VMS in accordance with the Purchasing By-Law 93-2012.</p> <p><b>Reason for Delay:</b> IA noted that the Vendor Relationship Management Procedures have been prepared however the same has not been presented to Council for review.</p> <p><b>Basis for viability of reforecasted</b> The viability is strong, as the council report is in draft form and the policy and procedures are complete. Given the COVID-19 pandemic, the timelines may be delayed further.</p>
			<b>Retarget Date</b>	June 30, 2020		
			<b># of Retargets</b>	1		
			<b>Days since Identification</b>	2 years 5 months		
			<b>Days past Original Due Date</b>	1 year 5 months		

# Appendix A: Findings closed in the period

The closure summaries/details for each closed findings are published in the management report presented to the Council.

#	Audit report	Observation # and name	Finding Owner
1	User Fees	116- Refresh the User Fee Policy	Executive Director, Recreation and Culture Deputy Treasurer – Financial Planning
2	Inventory Control & Lifecycle Management	173- Define Overarching Policies for Inventory Controls	Deputy Treasurer – Financial Accounting
3	Pollution Control -Preventative Maintenance Compliance & Accountability	192- Enhance PM Task Instruction Accuracy	Mechanical Process Engineer
4	Pollution Control -Preventative Maintenance Compliance & Accountability	193- Conduct Trend Analysis	Mechanical Process Engineer
5	Pollution Control -Preventative Maintenance Compliance & Accountability	194- PM Escalation Standards	Mechanical Process Engineer
6	Fleet - Preventive Maintenance Compliance & Accountability	196- Enhance PM Compliance	Fleet Coordinator
7	Fleet - Preventive Maintenance Compliance & Accountability	197- Conduct Trend Analysis	Fleet Manager
8	Fire Rescue Compliance (FRC)	199- Establish policies and procedures for Apparatus and Training division	Deputy Chief of Support Services. Director of Apparatus
9	Fire Rescue Compliance (FRC)	201- Improve documentation structure and consistency for training	Deputy Chief of Support Services. Director of Apparatus
10	Fire Rescue Compliance (FRC)	202- Enhance apparatus maintenance annual planning and documentation for monitoring	Director of Apparatus Deputy Chief of Support Services
11	Property tax billing and payment processing	215- Improve evidence of timely completion and review of key billing controls	Deputy Treasurer, Taxation and Financial Projects
12	Pursuit of Grant Funding	217- Continue to monitor resource needs and benefits of the centralized grant function	Senior Manager, Asset Planning
13	Social Media Strategy Assessment	224 - Refresh SM Policy and Implement SM Procedure	Senior Manager Communications & Customer Service

14	Social Media Strategy Assessment	227- Develop standard forms/templates for new account creation requests	Senior Manager Communications & Customer Service
15	Social Media Strategy Assessment	228- Improve controls over Access Management	Senior Manager Communications & Customer Service
16	Emergency Response - Planning and Preparedness Internal Audit Report	230- Update Emergency response plan and document process for performing annual update	Emergency Planning Officer
17	Emergency Response - Planning and Preparedness Internal Audit Report	231-Documentation of EMPC meeting minutes and retention of annual review of emergency management documentation	Emergency Planning Officer
18	Emergency Response - Planning and Preparedness Internal Audit Report	232- Implement incident notification and briefing documentation/logging	Emergency Planning Officer
19	Emergency Response - Planning and Preparedness Internal Audit Report	233- Develop process guidelines for continuous improvement exercises, documentation and reporting	Emergency Planning Officer
20	Emergency Response - Planning and Preparedness Internal Audit Report	234- Review completeness of annual ERP training provided to the staff	Emergency Planning Officer
21	Hotline Investigation Report	237- Establish an acknowledgement procedure to document whether changes to scope prior to issuing addendum were reviewed by a qualified professional	Purchasing Manager
22	Hotline Investigation Report	238- Enhance controls over authorization, recording and release of materials to contractors.	Senior Manager of Traffic Operations

