

# The Corporation of the City of Windsor

## Auditor General and Internal Audit Annual Performance Report 2020-21

Report Prepared as of May 03, 2021

### **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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# 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 performance report is to summarize and highlight the achievements and how the City Auditor General (AG) and the Internal Audit (IA) team delivered on its mandate.

We have completed 100% of our 2020-21 Internal Audit Plan. The 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/recommendations and also administered the Concerned Citizen & Employee Hotline which included carrying out investigations of three complaints.

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.

Over the period of time IA has delivered value 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 the internal audits in a 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 requirements to comply with our respective governing professional bodies.

Further areas of value include:

- PwC has maintained continuity in its key IA team members and has allocated a dedicated Manager 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 AG Responsibility as per the AG Charter

The AG's responsibilities and accountability are defined and approved by the City of Windsor through City Council and the CSSC as well as through the appointment of an Auditor General by the City of Windsor under the Act, which includes all activities that encompass:

- The examination and evaluation of the adequacy and effectiveness of the system of internal controls; and,
- The quality of performance in carrying out assigned responsibilities and operational activities.

The AG's responsibilities as mandated by the AG Charter and the respective actions are documented as follows:

#	Responsibility	Details
1	Develop a three year rolling plan using appropriate risk-based methodology.	An annual plan was prepared and presented to Council in light of the Pandemic circumstances in April 27, 2020. Given the Pandemic circumstance the plan was not a 4 year rolling plan but an annual plan. However, the plan followed a risk-based methodology considering the Internal Audit risk Universe, management's Enterprise Risk outputs, emerging municipal trends, pandemic related risks and an understanding of the current control environment.
2	Implement each year's audit plan, as approved, including as appropriate any special tasks or projects requested through CSSC for approval.	The audit plan was executed as approved and all projects have been reported on. In addition, special projects and reports related thereunto were completed for: <ol style="list-style-type: none"> <li>1. AG Mandate - Hotline Complaint Report</li> <li>2. Sandwich expansion and Aboriginal Consult - Hotline Complaint Report</li> <li>3. Citizen Property Concern - Hotline Complaint Report</li> </ol>
3	Propose, and make merited, amendments to the annual Audit Plan and projects as per the provided powers and authority.	No revisions to the plan since the approval received by the Council in April 2020 were deemed necessary as the projects remained relevant and additional investigations which arose were undertaken.
4	Maintain professional resources with staff and, where appropriate, additional resources with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter.	The core team remains substantially unchanged except for the departure of one team member. Further all personnel maintain their relevant professional designations and firm requirements. Subject matter specialists continue to be engaged on projects as needed. The use of subject matter specialists is outlined in section 3 of this report.

#	Responsibility	Details
5	Evaluate and assess important merging/consolidating functions and new or changing services, business units, processes, systems, operations, and control processes coincident with their development, implementation, and/or expansion.	Given the available budget and projects no additional work was conducted in these areas in the year.
6	Evaluate the reliability and integrity of operational and financial information and the means used to identify, measure, classify, and report such information.	This criteria was incorporated into planning for each project executed and therefore coverage is only possible within the project scope.
7	Evaluate the systems established to ensure compliance with policies, plans, procedures, laws, and regulations which could have a significant impact on the organization.	This criteria was incorporated into planning for each project executed and therefore coverage is only possible within the project scope.
8	Evaluate the means of safeguarding assets and, as appropriate, verify the existence of such assets.	This criteria was incorporated into planning for each project executed and therefore coverage is only possible within the project scope.
9	Evaluate the effectiveness and efficiency with which resources are employed.	This criteria was incorporated into planning for each project executed and therefore coverage is only possible within the project scope.
10	Evaluate operations or programs to ascertain whether results are consistent with established objectives and goals.	This criteria was incorporated into planning for each project executed and therefore coverage is only possible within the project scope.
11	Evaluate and report on risk management processes, significant risk exposures and control issues.	This criteria was incorporated into planning for each project executed and therefore coverage is only possible within the project scope.
12	Consider fraud risks during the planning of audits, alertness to process deficiencies or other red flags which indicate the possibility that fraud could or has occurred, the determination of whether further action is required, and the recommendation of investigations where appropriate.	This criteria was incorporated into planning for each project executed as well as through the evaluation of all inbound notifications therefore coverage is only possible within the project scope and any special reviews.
13	Assist as appropriate in the investigation of suspected fraudulent activities within the organization and notify management (where appropriate) and Council through the CSSC of the results.	No instances requiring direct participation were noted in the year.

#	Responsibility	Details
14	Issue periodic reports summarizing results of audit activities to the Executive Leadership Team and through the CSSC for approval by Council.	<p>Periodic updates have been provided to CSSC or Council as planned in</p> <ul style="list-style-type: none"> <li>• Jan 2021</li> <li>• May 2021</li> </ul> <p>This overall report documents the IA performance against the plan, resources and specialists engaged.</p>
15	Keep CSSC and Council informed of emerging trends and successful practices in internal auditing.	This is included in section 9 of this report and was leveraged in planning interviews with management.
16	Provide audit measurement goals and results to the City Council through the CSSC.	Goals and results have been defined and reported on annually. Status reports and performance measures are provided as part of the regular status updates. Final performance measures are provided in this report (annual performance report).
17	Coordinate its plans and efforts with those of the external auditors to avoid duplication of audit effort and to optimize audit coverage.	Annually a meeting with external auditors is held to discuss IA coverage, work performed, results observed, and areas of concern. This meeting was held between PwC and external auditors in September 2020.
18	In discharging its responsibilities or at the request of management, as appropriate, provide advice to management that add value and improve an organization's governance, risk management, and control processes without the AG assuming management responsibility.	During the year, we performed 3 Agile/Advisory audits as part of the IA plan which were planned mainly to provide management with timely information for management to possibly improve its governance, and risk management processes.
19	Execute a quality assurance and improvement program to ensure the effective operation of audit activities and annually report the results of the program to the CAO, or designate and Council through the CSSC.	<p>Final performance measures are provided in the performance report, or equivalent.</p> <p>Auditees have an anonymous method for providing rating of the team's performance and to provide feedback. The summary of this and the average ratings are provided to management and the City Council for each annual internal audit plan, at least upon plan completion.</p> <p>Firm and professional standards are applied in the review of team member work and deliverables during planning, execution and prior to issuance.</p>

### 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 and subsequently by our engagement letter addendum dated January 24, 2020. 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 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
Covid based policy and practice amendments	✓	Our Health & Safety Specialist was leveraged to determine scope and identify potential recommendations presented as part of the final report.
Liquidity management	✓	Our Public Sector Finance Specialist was deployed on this project to provide insights on practices across other municipalities based on benchmarking and prior industry knowledge.
Fraud risk mitigation enhancement	✓	A Fraud Risk Specialist was brought on the team to assist with the risk assessment and provide recommendations for risk mitigation.

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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 fourteen (14) team members including three (3) subject matter experts, nine (9) core team members from different PwC offices in addition to our Acceleration Center (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 Acceleration Centre (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 Acceleration Center 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 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. In our report as at December 31, 2020 there were a total of 31 findings to be resolved by management of which 14 were noted as resolved/closed by IA.

Opening (Jan 01, 2020)	Added in the year	Closed	Outstanding as of Dec 31, 2020	Open as Planned at Dec 31, 2020	Open and delayed a Dec 31, 2020	Expected to Be Resolved by December 31, 2021
30	19	14	35	7	28	29

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 Dec 31, 2020)	# of findings yet to close	% Closed as of December 31, 2020
2021	7	7	3	57%
2020	8	18	12	33%
2019	6	23	8	65%
2018	9	31	9	71%
2017	9	32	1	97%
2016	10	48	0	100%
2015	10	53	2	96%
2014	11	49	0	100%
<b>Total IA Deliverable</b>	<b>69</b>	<b>261</b>	<b>35</b>	<b>76%</b>

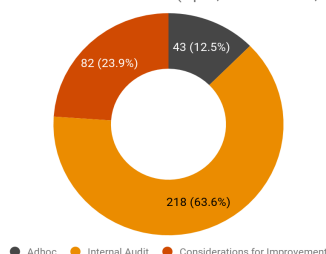
During the course of the year, PwC has advised senior management on key risks and appropriate recommendations to respond to key risks. Management has agreed with the majority of the findings and recommendations raised by internal audit.

Of the 69 deliverables where findings were raised, 52 were raised by planned/scheduled internal audit projects while 17 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 for the period April 2013 until Dec 31, 2020.

Total Observations Raised (April, 2014 to Dec, 2020)



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## 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 AG/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.

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## 6. Fraud reporting

As part of the AG/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 pertaining to City and City assets and notify both management and the Executive Committee of the Council of the results.”*

During the period, we received 3 alleged fraud complaints through the City's Concerned Citizen and Employee Hotline namely:

1. Hotline Complaint Report - AG Mandate
2. Hotline investigation Report - Sandwich expansion and Aboriginal Consult
3. Hotline investigation Report - Citizen Property Concern

An Internal Audit report for the AG Mandate was presented to the Council during the February, 2021 Council meeting, whereas reports for the Sandwich expansion and Aboriginal Consult, and the Citizen Property Concern related complaints were presented during the May 2021, CSSC meeting.

## 7. Summary of hotline activity for the year

Below is a listing of the total calls, emails and letters received during May 1, 2020 to April 30, 2021:

Complaints & Investigations								
Activity	Checked within required time frame	# of Spam Contacts	# of Contacts Received	# of hang ups	# of handoffs to management	# of items under analysis	# of items under investigation	# of items investigated
Concerned Citizen and Employee Hotline Channel	Yes	125	75	4	66	2	-	3
Auditor General Channel	NA	-	1	-	-	-	-	1

# 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/planning material 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.

Respective participants of the departments audited met with the PwC internal audit team to validate our understanding and findings, and provided a defined management action plan.

To measure our performance, we report on KPIs upon plan completion for period May 1, 2020 to April 30, 2021:

Client Service		
Value Driver	Target	Results
Management support initiatives	As needed	None required
Fees planned versus billed	\$300,000	\$300,000
Client satisfaction target versus attained	At least 7 out of 10	8.7 out of 10
Timeline reporting by phase	See service delivery metric table	See service delivery metric table
Recommendations raised since April 2013-2014	N/A	261
Considerations for improvement identified since April 2013-2014	N/A	78
Recommendations validated as closed by management since April 2013-2014	N/A	226

Client Service			
Value Driver	Annual Score	Related to # of Projects	Considers # of Responses
Audit Quality Survey Score	8.7	4	4

Survey question		
Value Driver	Average rating 2014 to 2020	Current year rating 2020-21
The City has confidence in the quality of work that PwC has performed.	8.4	8.3
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	9
During the project, the PwC team was approachable, responsive, and developed positive relationships with our team.	8.9	8.3
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	8
The PwC team remained professional, independent, and objective in their dealings with the City personnel and the project.	9.0	9
We would recommend the PwC services to our other contacts.	8.9	9

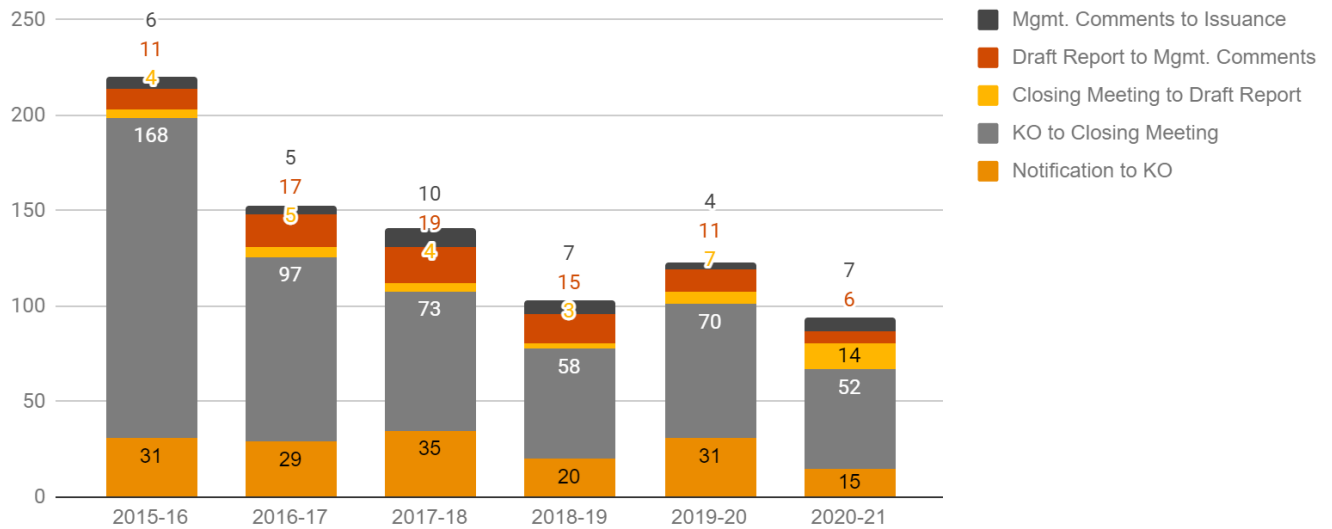
Average customer service satisfaction scores are also depicted by chart below for the period from the audit year 2014 - 2021



Service Delivery Metrics					
Activity	Notification	Start	Draft report	Mgt Comments	Issuance
Target	At least 20 days prior to start	+/- 2 days from Kick-off Meeting	Within 5 days of completing fieldwork	Within 15 days of issuing draft report	Within 5 days of receiving management comments
Actuals	15	0	14	6	7

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.

IA project phase timelines (year on year)

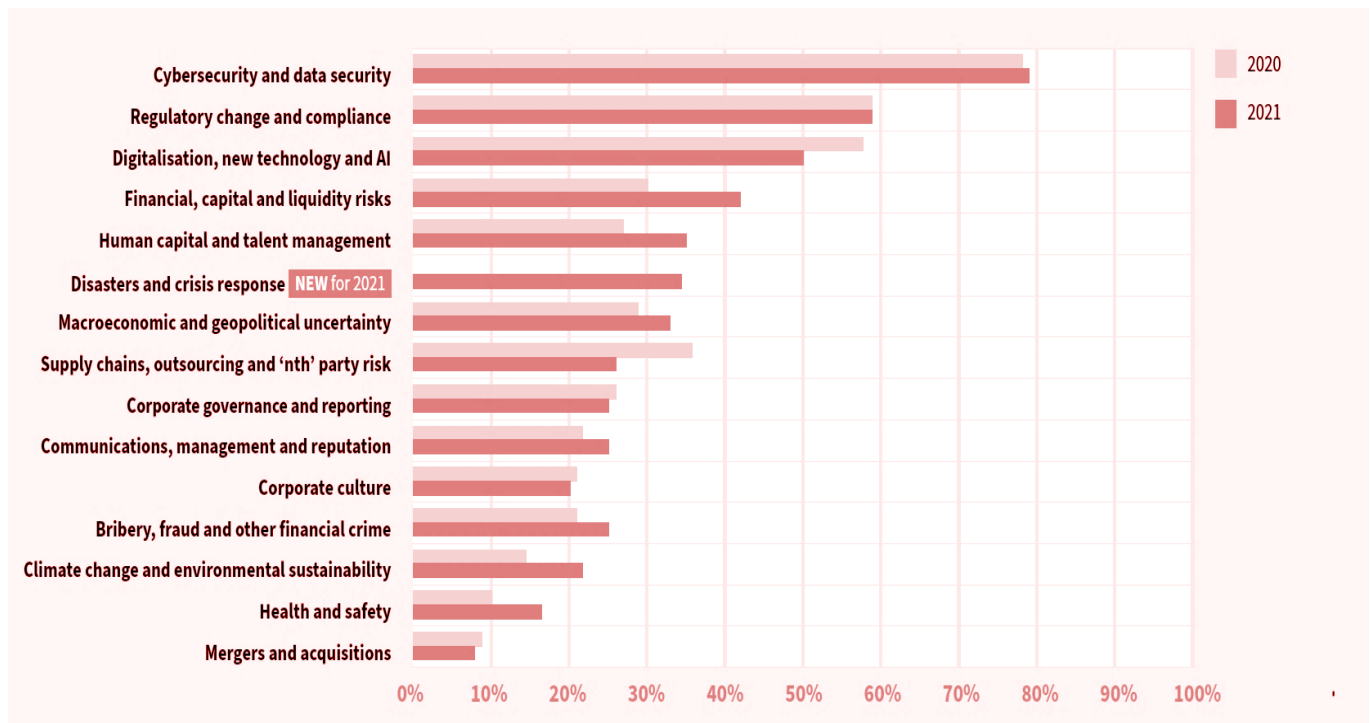


# 9. Emerging Trends and Successful Practices

In this section we provide a brief summary of trends related to audit of management operations by looking at an industry risk priority survey, emerging risks from a municipal audits perspective and trends in audit techniques.

## Overall risk priorities in 2021 vs 2020 across various industries

The table below provides a perspective on pan-industry risks many of which impact the municipal environment:



Source: European Confederation of Institutes of Internal Auditors (ECIIA)

The top three risks currently facing businesses: cybersecurity and data security (79%), regulatory change and compliance (59%) and digitalization, new technology and AI (50%).

For the third year running, cybersecurity has topped the list of risks, with almost four in five (79%) businesses citing it as one of the major risks they face.




## Summary of Emerging Risks from a Municipal Audit Perspective

As part of our planning interviews and considerations we explored the following general public sector emerging risk consideration:







### Escalating Pandemic Risks

	<b>Business Continuity and Disaster Recovery (BCDR)</b> Management and governance structures.
	<b>New or elevated workplace health and safety</b> Incident response risks associated with increased use of remote working.  Overall mental wellness and wellbeing of personnel.
	<b>Talent Resilience &amp; Workforce Management</b> Protect employees during uncertainty.
	<b>Risk Culture and Decision Making</b> Consider impact on risk culture across the organisation
	<b>Fraud</b> Lapse of key fraud controls and management attention.
	<b>Public Safety</b> Providing essential services and protecting the public and personnel in a time of pandemic.

### Operational & Financial Risks

	<b>Supply Chain</b> Visibility and efficiency of the supply chain.
	<b>Corporate Financial Management</b> Sharp declines in economic activity combined with an economic downturn.
	<b>Third-Party Management</b> Continuity of supply from third party service providers.
	<b>Market Opportunities &amp; Vulnerabilities</b> Volatility in investment portfolios, returns and public funding (including timing).
	<b>Tax &amp; Regulatory Potential Impacts</b>
	<b>Third Party Risk Management</b> Growing reliance on or long term nature of 3rd party relationships requires new risk management and control.

## IT Risks

	<b>Remote administration &amp; IT Support Capacity</b> Increased use of remote working arrangements.
	<b>New or elevated cyber vulnerabilities</b> Potential exposure due to new methods of working, new tools and lapses in security controls.
	<b>Data Governance &amp; Privacy</b> Potential exposure of customer personal information
	<b>IT Governance</b> Pressure to implement major rapid infrastructure changes, and access management challenges
	<b>Data and Analytics</b> Slow Implementation of Advanced Analytics Due to Poor Data Quality
	<b>Cloud Governance</b> The adoption and use of cloud technologies creates creates new risks and requires new governance and control mechanisms

## Other Risks

	<b>Regulatory/government enforced changes due to COVID-19</b> Maintain compliance and plan for potential interim changes
	<b>Changes to the control environment</b> Management and governance structures
	<b>Financial Reporting</b> Resiliency over finance & accounting processes to provide stakeholder information
	<b>Total Compensation</b> Alignment of core compensation and benefits with business needs/constraints and market demands.
	<b>Retention/Succession</b> Talent retention and succession in light of workforce changes and increasing expectations related to advancement opportunities, staff morale, mentoring/feedback and upskilling

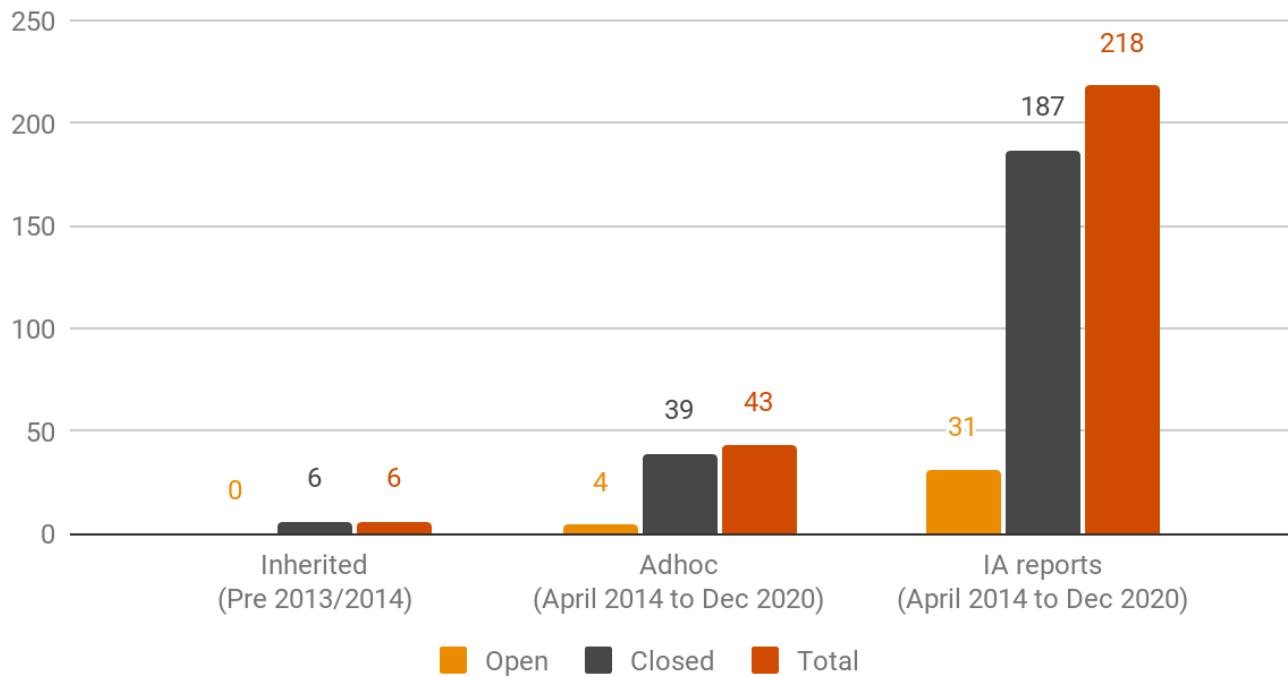
## Other emerging trends in Audit Execution

- Blockchain, Robotic Process Automation (RPA), Artificial Intelligence (AI) and Machine Learning are no longer merely topics of debate in research journals-practical applications have already been employed in the world of auditing and in business management practices.

# Appendix A: Summary of results

As of Dec 31, 2020, our findings follow-up log includes 35 open findings which includes the additional 2 findings being presented to CSSC in May 2021. As shown below, to date we validated management's closure of a total of 218 findings of which 187 (86%) were raised in IA Reports, 31 (14%) were raised as part of ad-hoc support to administration, and 6 (3%) inherited from the previous auditor.

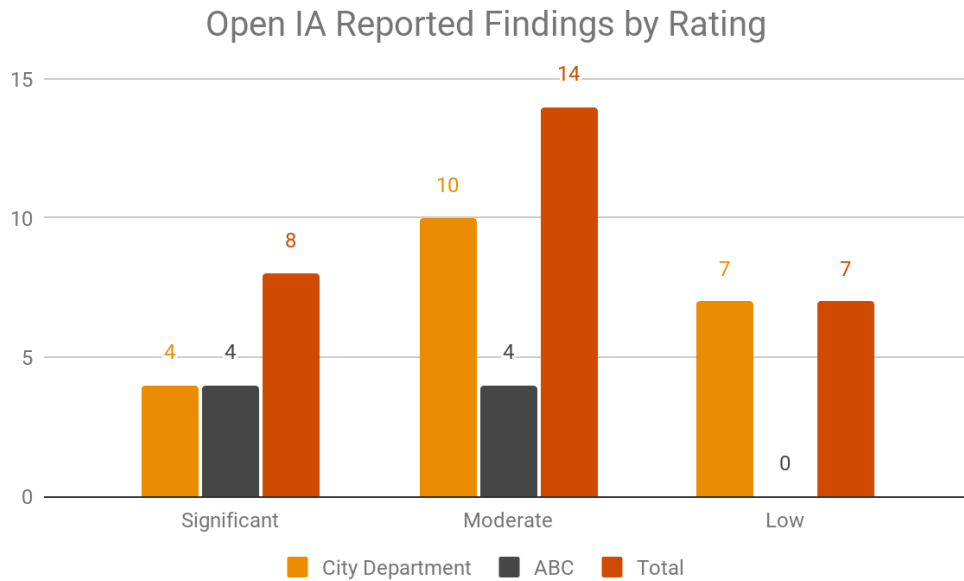
### Finding Status by Origin



The following chart explains findings that are open across three rating categories (Ad-hoc findings and findings from agile/advisory projects are excluded as these are not rated).

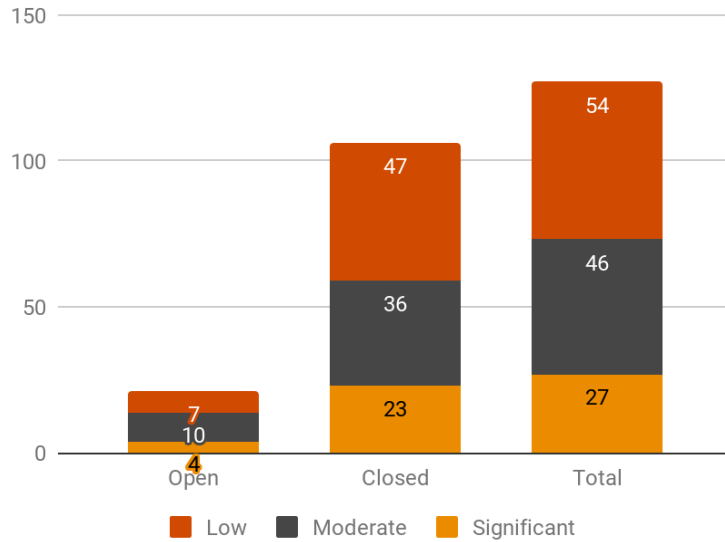
Of the open 29 findings from the 52 IA reports pertaining to City departments and ABCs (excluding 6 findings pertaining to Ad-hoc/agile/advisory projects which are not rated):

- 8 (28%) were rated as significant,
- 14 (48%) as moderate, and
- 7 (24%) as low.



For City Department findings, of the 21 open findings, 4 (19%) were rated as significant, 10 (48%) as moderate and 7 (33%) rated as low.

City Department Findings by Rating & Status

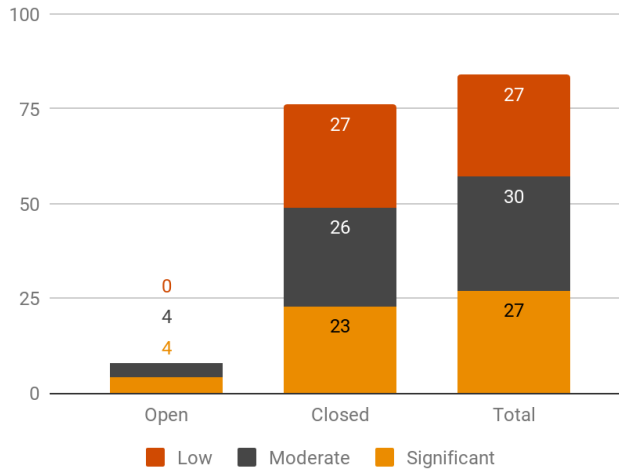


### A.2 Agencies, Boards and Commissions Findings Status

The following charts depict the Internal Audit findings pertaining to ABCs (excluding the Ad Hoc and inherited findings).

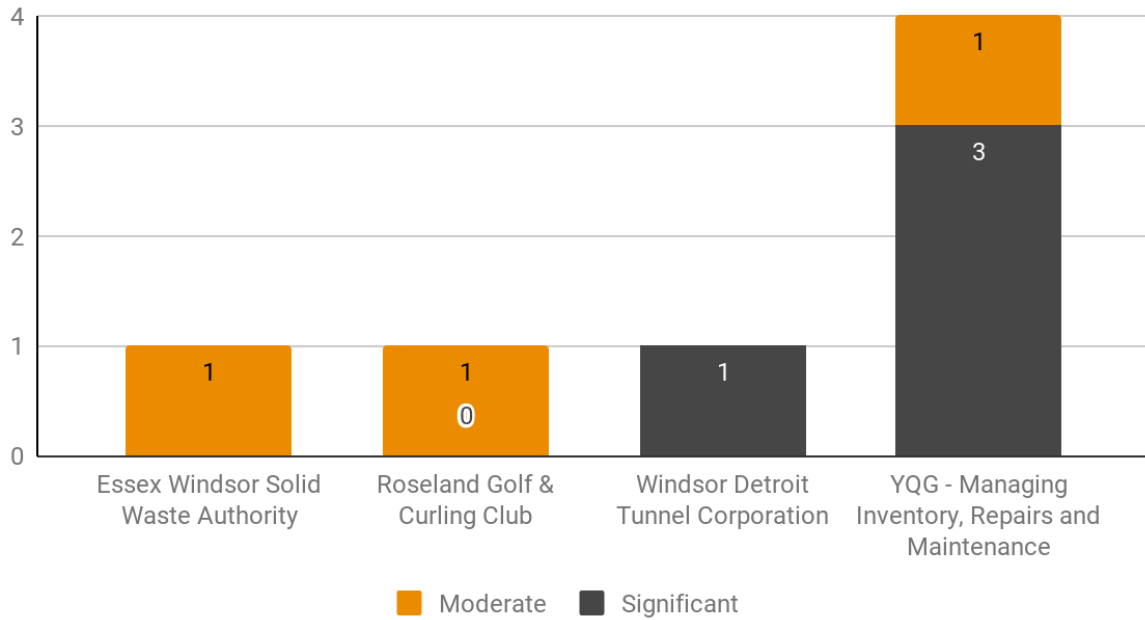
For ABC findings, of the 8 open findings, 4 (50%) were rated as significant, 4 (50%) as moderate and none were rated as low.

ABC Findings by Rating & Status



The following chart depicts the open findings by ABC along with the ratings:

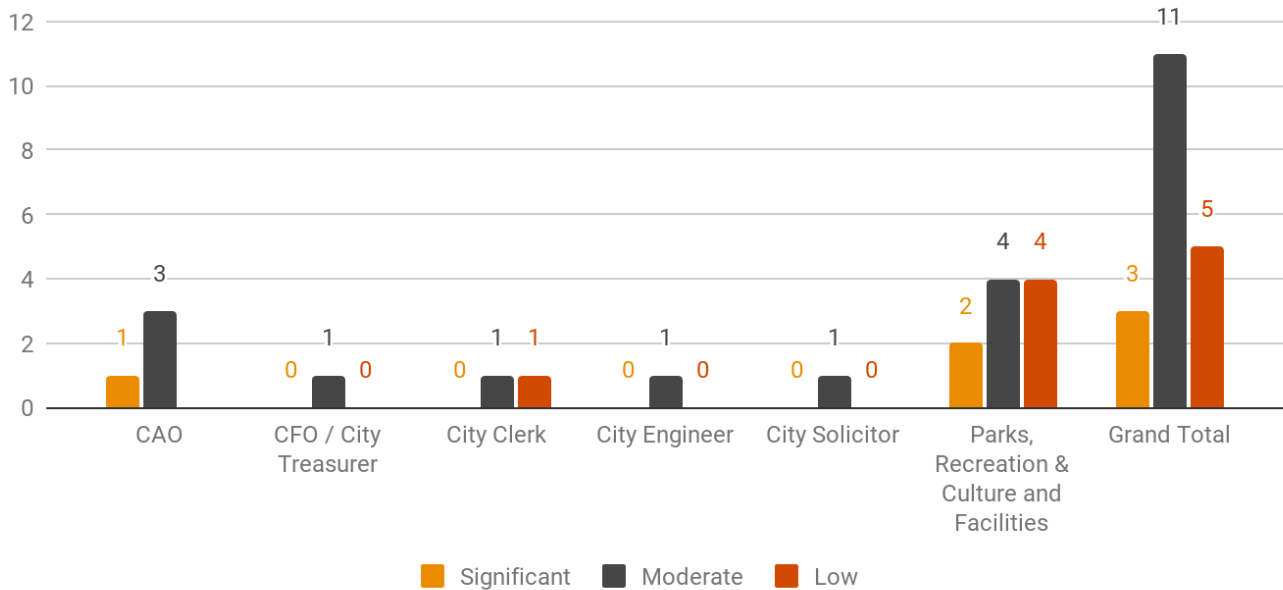
### Open Findings by ABC



### A.3 Finding Status by City Sponsor

The following charts depict the ratings of the currently open Internal Audit findings (excluding the Ad Hoc and inherited findings) by City Sponsors.

### Open Findings by City Sponsor



The following charts depict the status of the total Internal Audit findings (excluding the Ad Hoc and inherited findings) by City Sponsors.

### Total City Department Findings Status by Sponsor

