

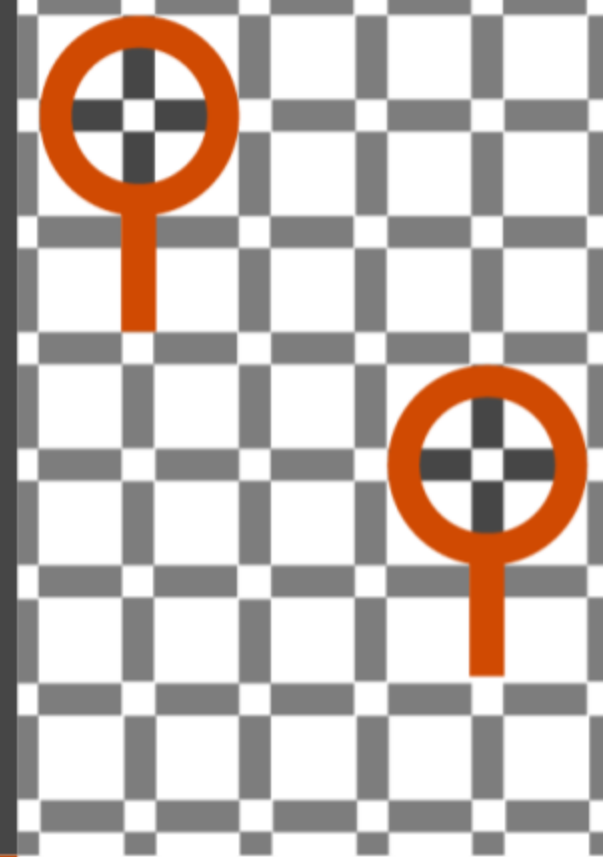
The Corporation of the City of Windsor Management Action Plans Validation Report

For the period January 1, 2020 to
December 31, 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.

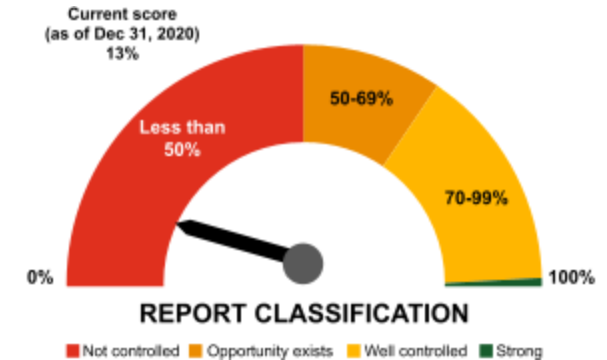


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1. Executive summary

Key measures:	All findings	Significant findings
Average age of open findings :	1.9 years	3 years
Average age of past due findings:	2.2 years	3 years
Age of oldest past due finding:	5.6 years	5.6 years
Number of Past Due Findings:	28	6



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 period.

Rating	Opening balance (as of December 31, 2019)	Additions in the year	Expected to be closed by Dec 31, 2020	Validated as 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)
Significant	9	0	7	3	0	6		6
High	1	0	1	0	0	1		1
Moderate	14	3	9	2	0	15	3	12
Low	6	5	7	4	0	7		7
Not Rated*	0	11	7	5	0	6	4	2
Total	30	19	31	14	0	35	7	28

Scope Period: January 1, 2020 through December 31, 2020

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 period, in total, 45% of findings that were expected to close in the period were closed.

- *Closed as planned:* There were 31 management action plans due to be implemented by December 31, 2020, or from prior periods, of which 14 were closed with a closure score of 45%
- *Closed in advance:* There were no management action plans closed ahead of schedule.
- *Additions:* 19 management action plans were added during the period.
- *Retargeted Items:* As of Dec 31, 2020, 28 action plans are open and delayed of which 16 were retargeted for the first time in this period.

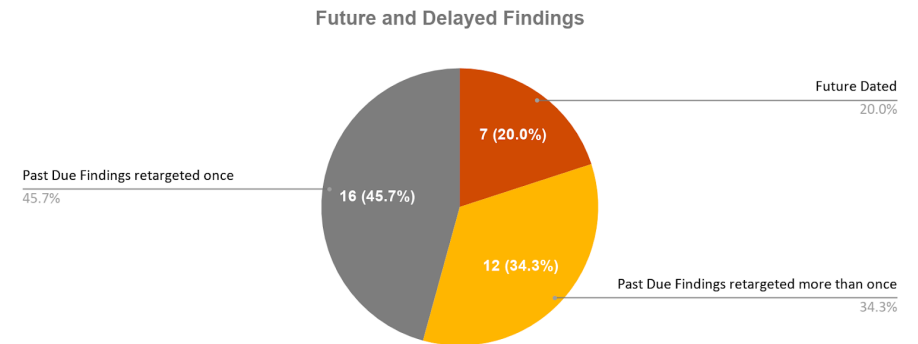
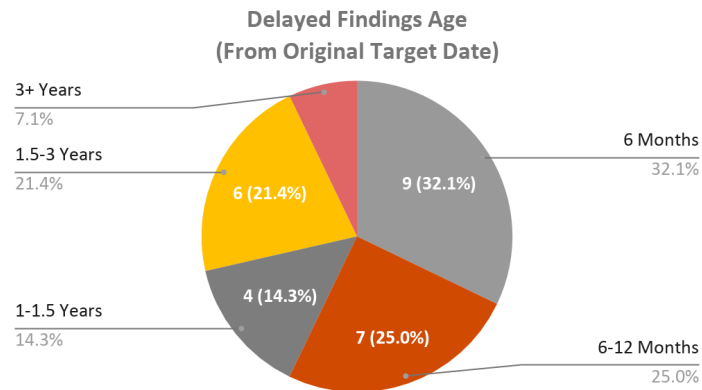
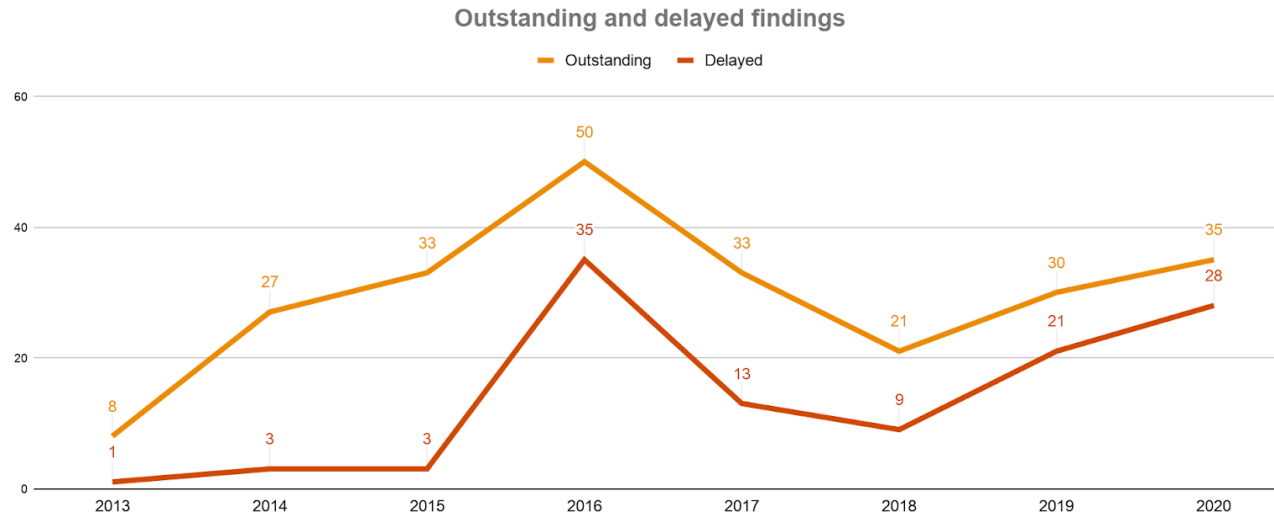
The overall trend for the year ending December 2020 has been classified as "Not Controlled" with an overall score of 13%. The major cause of these delays, nine findings out of 28 retargeted (32%), is a result of management having to deal with the pandemic at the same time as many of these findings were due.

The past year has been a unique and challenging year for society, business and government. In the face of this pandemic, management was able to progress and close 14 of the intended 31 action plans originally expected in the period. However, it is important to also note that the majority (28 out of 35 or 80%) of the prior internal control findings are past due (Open & Delayed). Of these 21 Open & Delayed findings relate directly to City departments (60% of open City department findings) and all 7 open Agencies, Boards and Commissions findings.

While it is important to consider the fact that management made progress in resolving half of these issues that were previously open it is also important that management and City Council understand that risk exposures remain until known gaps are mitigated. For the Open & Delayed findings 46% (13 of 28) have been a known exposure for at least 2 years. Many (61%) of the Open & Delayed findings are not anticipated to be resolved for an additional 12 months - increasing their overall aging.

Given the state of the world, the pandemic situation, and local initiatives City Council and Management should ensure that the timely resolution of open actions is considered, prioritized and the risk understood amidst the City's other initiatives and operational requirements.

2. Open and delayed trends as at December 31, 2020



3. Action plan status by internal audit

Internal Audit	Opening December 31, 2019	Additions in the period	Expected closed	Closed by IA	Accepted risk	Open at December 31, 2020	Open – on track	Open & delayed
	(A)	(B)	(C)	(D)	(E)	(F= A+B-D-E)	(G)	(H)
City-Based Audits								
Hotline COI	0	3	1	1	0	2	2	0
Complaint Investigation	0	2	2	1	0	1	0	1
Subtotal	0	5	3	2	0	3	2	1
Service Provider	1	0	1	0	0	1	0	1
Fire Rescue Compliance (FRC)	1	0	1	0	0	1	0	1
Managing Transition of Projects into Operations	4	0	0	0	0	4	0	4
Facilities Operations	6	0	0	0	0	6	0	6
Social Media Strategy Assessment	3	0	2	1	0	2	0	2
CHC Asset Management Housing Portfolio	2	0	2	2	0	0	0	0
Cyber Incident Response Assessment	4	0	3	1	0	3	1	2
Planning and Development	0	2	2	0	0	2	0	2
Purchased Winter Services	0	3	3	3	0	0	0	0
Security Incident prevention and mitigation	0	4	2	0	0	4	2	2
Fraud Risk Mitigation review	0	4	3	3	0	1	1	0
Reopening of workplace	0	1	0	0	0	1	1	0
Subtotal	21	19	22	12	0	28	7	21

Internal Audit	Opening December 31, 2019	Additions in the period	Expected closed	Closed by IA	Accepted Risk	Open at December 31, 2020	Open – on track	Open & delayed
ABC-Based Audits								
WDTC	1	0	1	0	0	1	0	1
Solid Waste	1	0	1	0	0	1	0	1
Roseland	3	0	3	2	0	1	0	1
Your Quick Gateway (YQG)	4	0	4	0	0	4	0	4
Subtotal	9	0	9	2	0	7	0	7
Total	30	19	31	14	0	35	7	28

4. Retargeted management action plans during the period

The following findings were re-targeted by management this year 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>Background: 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>Reason for delay: In 2020, WDBL shifted its primary focus to maintaining its viability of operations during the ongoing border restrictions and implementing various initiatives to get through the crisis created by the pandemic (specifically an 84% decline in traffic volumes).</p> <p>Basis for viability of reforecasted date: The original viability still holds true but has been pushed out 1 year down due to Pandemic.</p> <p>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, 2021		
			# of Retargets	5		
			Days since Identification	5 years 7 months		
			Days past original due date	4 years		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
2	Solid Waste	101 - Agreement Between the City of Windsor and EWSWA	Original due date	June 30, 2016	City of Windsor Chief Administrative Officer	<p>Background: 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>Reason for delay: There have been some delays on the County agreement due to prioritization of efforts and issues being faced during the ongoing pandemic. There haven't been any critical issues that have arisen relative to the current agreement, or are expected to arise in the short term, that would warrant shifting available resources from pandemic management efforts.</p> <p>Additionally, this agreement requires an in-person meeting between parties for the same to be finalized.</p> <p>Basis for viability of reforecasted date: The original viability still holds true but has been pushed out 1 year down due to Pandemic.</p> <p>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 finalized. 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>
			Retarget date	June 30, 2021		
			# of Retargets	5		
			Days since identification	5 years 1 month		
			Days past original due date	4 years 5 months		
3	Service Provider and Outsourced Services Governance and Management	159- Monitoring of Supplier Issues and Risks	Original due date	June 30, 2018	Purchasing Department	<p>Background: 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>
			Retarget date	March 31, 2021		
			# of retargets	2		
			Days since identification	3 years 5 months		
			Days past original due date	2 year 5 months		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
						<p>Reason for delay: There have been delays caused due to the pandemic. The procedure around the use of VMS has been prepared in accordance with the Purchasing by Laws and will be presented to the Council in Q1 2021.</p> <p>Basis for viability of reforecasted date:The original viability still holds true but has been pushed out 1 year down due to Pandemic.</p> <p>The council report is in draft form and the policy and procedures are complete. Management has indicated that given the COVID-19 pandemic, timelines may be delayed further.</p>
4	Roseland Golf & Curling Club	165 - Document a reporting and services agreement between the City & RGCC	Original due date	June 30, 2018	CFO/City Treasurer City of Windsor	<p>Background: Internal Audit notes that there is no documented reporting agreement between Roseland Golf & 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>Reason for delay: The service agreement is still being updated. The Roseland Strategic Plan and Policy Manual have been prepared, however the service level agreement is pending approval from Council.</p> <p>Basis for viability of reforecasted date: Based on current circumstances, the Q3 retarget date is viable.</p>
			Retarget date	September 30, 2021		
			# of Retargets	3		
			Days since Identification	3 years 3 months		
			Days past original due date	2 year 5 months		
5	Fire Rescue Services (FRC)	200 - Enhance annual training planning and documentation for monitoring	Original due date	June 30, 2020	Fire Chief Chief Training Officer	<p>Background: Internal Audit noted that the training plan did not take into consideration the availability of key personnel and is not designed collectively for recruit, annual and Human resource training requirements.</p> <p>It was also noted that the training progress is not being monitored effectively; the division is currently using three unintegrated tools/methods for training record keeping and tracking including manual paper based documentation, Learning Management System (LMS) and CRISIS System.</p> <p>Reason for delay: Due to some personnel changes and the Incident Commanding Officer project being behind schedule this finding will require additional time to get completed. This finding has been retargeted to Q4 2021.</p> <p>Basis for viability of reforecasted date: Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	December 31, 2021		
			# of Retargets	1		
			Days since Identification	2 years 5 months		
			Days past original due date	184 days		

#	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	Original due date	June 30, 2019	Director of Operations	<p>Background: 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 assumed the role on January 13, 2020. Hence additional time is required to complete this action plan due to the restructuring of roles.</p> <p>Reason for delay: Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This has been retargeted to Q4 2021.</p> <p>Basis for viability of reforecasted date:The original viability still holds true but has been pushed out 1 year down due to Pandemic. Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	December 31, 2021		
			# of Retargets	2		
			Days since identification	2 years 6 months		
			Days past original due date	1 year 6 months		
7	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	206 - Review and document current inventory/asset management systems and processes	Original due date	March 31, 2019	Director of Operations	<p>Background:This finding highlighted the issues around following three control elements:</p> <p>Asset inspection plans for vehicles and equipment do not have a defined plan/ schedule or triggers.</p> <p>Inventory monitoring/reconciliation controls are not formalized or evidenced.</p> <p>Central inventory listing is not maintained.</p> <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>Reason for delay: Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This has been retargeted to Q4 2021.</p>
			Retarget date	December 31, 2021		
			# of Retargets	2		
			Days since identification	2 years 6 months		
			Days past original due date	1 year 6 months		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
						Basis for viability of reforecasted date: The original viability still holds true but has been pushed out 1 year down due to Pandemic. Based on current circumstances, the Q4 retarget date is viable.
8	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	207 - Enhance key vendor management controls	Original due date	December 31, 2018	Director of Finance	<p>Background:Management has developed a new Purchasing Policy that includes segregation of duties and other vendor management controls (purchasing controls).</p> <p>Reason for delay: Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This has been retargeted to Q4 2021.</p> <p>Basis for viability of reforecasted date:The original viability still holds true but has been pushed out 1 year down due to Pandemic. Management will be presenting the new Purchasing Policy to the Board before the end of Q2 2020 for discussion and approval.</p>
			Retarget date	December 31, 2021		
			# of Retargets	3		
			Days since identification	2 years 6 months		
			Days past original due date	2 years		
9	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	209 - Enhance compensating controls to address potential segregation of duties	Original due date	December 31, 2018	Director of Finance	<p>Background: Management has developed a new Purchasing Policy that includes segregation of duties and other vendor management controls (purchasing controls).</p> <p>Reason for delay: Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This has been retargeted to Q4 2021.</p> <p>Basis for viability of reforecasted date:The original viability still holds true but has been pushed out 1 year down due to Pandemic. Management will be presenting the new Purchasing Policy to the Board before the end of Q2 2020 for discussion and approval.</p>
			Retarget date	December 31, 2021		
			# of Retargets	3		
			Days since identification	2 years 6 months		
			Days past original due date	2 years		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
10	Social Media Strategy Assessment	226- Define and implement strategy evaluation and Performance reporting processes	Original due date	December 31, 2020	Senior Manager Communications & Customer Service	<p>Background: On review of social media strategy evaluation, Internal audit noted that metrics and structured mechanisms to monitor and evaluate the effectiveness and impact of social media have not been formally established by setting goals/targets and key performance indicators (KPIs).</p> <p>Metrics such as social media page views, number of posts (photos/text/videos) updated and respective post likes, views and engagements, and other relevant highlights regarding social media activities are identified through individual social media account trend analysis. The results from such trending are compiled and presented in the Municipal Accomplishment Report; however, periodic analysis of individual accounts is not performed to assess and evaluate current performance/achievements to take timely/necessary action. There are no recurring reporting mechanisms of KPIs and achievements against objectives/targets.</p> <p>Reason for delay: The recommendation to Council for the requirement of a new staff to coordinate social media activities has not been approved, hence additional time is required for Management to upgrade Hootsuite and prepare a formal plan.</p> <p>Basis for viability of reforecasted date:c. Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	December 31, 2021		
			# of Retargets	1		
			Days since Identification	1 year 11 months		
			Days past original due date	0 day		
11	Cyber Incident Response Assessment	239 - Formalize Incident Management Plan and Procedures	Original due date	December 31, 2020	CIO & ED IT	<p>Background: During review, Internal Audit noted that a formally documented and reviewed Incident Management plan is not in place. Additionally no formal playbooks are being used to guide actions taken during incidents.</p> <p>Reason for delay:This finding has been delayed due to the effects of the global pandemic and is expected to be completed by Q4 2021.</p> <p>Basis for viability of reforecasted date:c. Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	December 31, 2021		
			# of Retargets	1		
			Days since identification	1 year 2 months		
			Days past original due date	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

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
12	Cyber Incident Response Assessment	240 - Enhance Security Information and Event Management	Original due date	December 31, 2020	CIO & ED IT	<p>Background: During review of Endpoint, network and server monitoring, Internal Audit noted that although logs are generated from these tools, the link of information between monitoring tools and event management tool is not fully developed. The SEIM solution and monitoring logs are not fully integrated.</p> <p>Reason for Delay: There has been a request for proposal for a managed security service to cater to this finding, hence once the security service has been approved and finalised, this finding can be closed.</p> <p>Basis for viability of reforecasted date: c. Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	March 31, 2022		
			# of Retargets	1		
			Days since identification	1 year 2 months		
			Days past original due date	0 day		
13	Planning and Development	243 - Develop Working Procedures for Planning and Development Application Processing	Original due date	September 30, 2020	City Planner, Manager of Urban Design and Manager of Planning Policy	<p>Background: During review Internal Audit noted that the Planning Department has working procedures for Site Plan Control applications, however there are no working procedures/guidelines established for reference to staff for the other applications.</p> <p>Reason for Delay: There have been a number of policy and legislative changes that were introduced by the Ontario Provincial government including Bill 108, Bill 138 and a new Provincial Policy Statement that came into effect on May 1, 2020. Since all these documents have a significant impact on the Planning procedures, additional time is required to complete this finding.</p> <p>Basis for viability of reforecasted date: c. Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	December 31, 2021		
			# of Retargets	1		
			Days since Identification	1 year 1 months		
			Days past Original due date	92 days		
14	Planning and Development	244 - Review and Prioritize Action Plan Implementation of 2014 Business Process Review Findings	Original due date	December 31, 2020	City Planner, Chief Building Official, Manager of Urban Design and Manager of Planning Policy	<p>Background: On review it was noted that a significant number of findings/improvements noted in the "2014 Property Development Approval Service Review" were expected to be addressed via the planned Evolve Project Implementation. Management has not formally assigned a prioritisation framework/criteria to the findings nor performed periodic reporting with respect to the action plan status of those findings.</p> <p>Reason for Delay: There have been a number of policy and legislative changes that were introduced by the Ontario Provincial government including Bill 108, Bill 138 and a new Provincial Policy Statement that came into effect on May 1, 2020. Since all these documents have a significant impact on the Planning procedures, additional time is required to complete this finding.</p>
			Retarget date	December 31, 2021		
			# of Retargets	1		
			Days since identification	1 year 1 months		
			Days past original due date	0 day		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
						The current Evolta Project is looking at how many of these processes can be shifted to a digital platform. The Evolta project has been delayed as a result of COVID 19. Collectively, these changes will require additional time to document these changes as part of this finding. Basis for viability of reforecasted date: c. Based on current circumstances, the Q4 retarget date is viable
15	Complaint Investigation Report - Lancaster Plane	247 - Ensure contract compliance by retention of relevant documentation	Original due date	December 31, 2020	Director of Finance, YQG	<p>Background: On review it was noted that the final extension of the lease term expired on Dec 31, 2019 and there was no evidence of the same being renewed.</p> <p>Reason for Delay: Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This is expected to be completed by Q4 2021.</p> <p>Basis for viability of reforecasted date:c. Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	December 31, 2021		
			# of retargets	1		
			Days since identification	328 days		
			Days past original due date	0 day		
16	Security Incident prevention and mitigation	253 - Reported in the confidential package	Original due date	December 31, 2020	Senior Manager, Facilities	<p>Background: Private & Confidential</p> <p>Reason for Delay: Council did not approve the establishment of a corporate security division, but rather opted to defer any decisions pending additional information. A follow-up report will be provided to Council that will recommend a single position to lead the charge to develop common corporate security procedures and be the central resource for security matters.</p> <p>Basis for viability of reforecasted date:c. Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	December 31, 2021		
			# of Retargets	1		
			Days since identification	248 days		
			Days past original due date	0 day		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
17	Security Incident prevention and mitigation	254 - Enhance protocols for managing and documenting dynamic security plans	Original due date	December 31, 2020	Senior Manager, Facilities	<p>Background: On review of the resource/security planning process, Internal Audit noted that standard procedure and record of common recurring service disruptions are not maintained to document security needs, to handle ad hoc situations and to inform annual security planning and resource allocation.</p> <p>Also noted that security services contingency plans were not documented as part of vendor risk analysis.</p> <p>Reason for Delay: Council did not approve the establishment of a corporate security division, but rather opted to defer any decisions pending additional information. A follow-up report will be provided to Council that will recommend a single position to lead the charge to develop common corporate security procedures and be the central resource for security matters.</p> <p>Basis for viability of reforecasted date:c. Based on current circumstances, the Q4 retarget date is viable.</p>
			Retarget date	December 31, 2021		
			# of Retargets	1		
			Days since identification	248 days		
			Days past original due date	0 day		

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	Original due date	December 31, 2016	Chief Executive Officer	In 2020, WDBL's shifted its primary focus to maintaining its viability of operations during the ongoing border restrictions and implementing various initiatives to get through the crisis created by the pandemic (specifically an 84% decline in traffic volumes).
			Retarget date	December 31, 2021		
			# of Retargets	5		
			Days since identification	5 years 7 months		
			Days past original due date	4 years		
2	Solid Waste	101 - Agreement Between the City of Windsor and EWSWA	Original due date	June 30, 2016	City of Windsor Chief Administrative Officer	There have been some delays on the County agreement due to prioritization of efforts and issues being faced during the ongoing pandemic. There haven't been any critical issues that have arisen relative to the current agreement, or are expected to arise in the short term, that would warrant shifting available resources from pandemic management efforts. Additionally, this agreement requires an in-person meeting between parties for the same to be finalized.
			Retarget date	June 30, 2021		
			# of Retargets	5		
			Days since identification	5 years 1 month		
			Days past original due date	4 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	Original due date	June 30, 2018	Purchasing Department	There have been delays caused due to the pandemic. The procedure around the use of VMS has been prepared in accordance with the Purchasing by Laws and will be presented to the Council in Q1 2021.
			Retarget date	March 31, 2021		
			# of Retargets	2		
			Days since identification	3 years 5 months		
			Days past original due date	2 year 5 months		
4	Roseland Golf & Curling Club	165 - Document a reporting and services agreement between the City & RGCC	Original due date	June 30, 2018	CFO/City Treasurer City of Windsor	The service agreement is still being updated. The Roseland Strategic Plan and Policy Manual have been prepared, however the service level agreement is pending approval from Council.
			Retarget date	September 30, 2021		
			# of Retargets	3		
			Days since identification	3 years 3 months		
			Days past original due date	2 year 5 months		
5	Fire Rescue Services (FRC)	200 - Enhance annual training planning and documentation for monitoring	Original due date	June 30, 2020	Fire Chief Chief Training Officer	Due to some personnel changes and the ICO project being behind schedule this finding will require additional time to get completed. This finding has been retargeted to Q4 2021.
			Retarget date	December 31, 2021		
			# of Retargets	1		
			Days since identification	2 years 5 months		
			Days past original due date	184 days		

#	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	Original due date	June 30, 2019	Director of Operations	Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This has been retargeted to Q4 2021.
			Retarget date	December 31, 2021		
			# of Retargets	2		
			Days since identification	2 years 6 months		
			Days past original due date	1 year 6 months		
7	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	206- Review and document current inventory/asset management systems and processes	Original due date	March 31, 2019	Director of Operations	Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This has been retargeted to Q4 2021.
			Retarget date	December 31, 2021		
			# of Retargets	2		
			Days since identification	2 years 6 months		
			Days past original due date	1 year 6 months		
8	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	207 - Enhance key vendor management controls	Original due date	December 31, 2018	Director of Finance	Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This has been retargeted to Q4 2021.
			Retarget date	December 31, 2021		
			# of Retargets	3		
			Days since identification	2 years 6 months		
			Days past original due date	2 years		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
9	Your Quick Gateway (YQG) - Managing Inventory, Repairs and Maintenance	209 - Enhance compensating controls to address potential segregation of duties	Original Due Date	December 31, 2018	Director of Finance	Due to the covid implications and overall impact to the air sector and still vacant Director of Finance position, management will require additional time to complete this finding. This has been retargeted to Q4 2021.
			Retarget Date	December 31, 2021		
			# of Retargets	3		
			Days since Identification	2 years 6 months		
			Days past Original Due Date	2 years		
10	Social Media Strategy Assessment	226- Define and implement strategy evaluation and Performance reporting processes	Original Due Date	Dec 31, 2020	Senior Manager Communications & Customer Service	The recommendation to Council for the requirement of a new staff to coordinate social media activities has not been approved, hence additional time is required for Management to upgrade Hootsuite and prepare a formal plan.
			Retarget Date	Dec 31, 2021		
			# of Retargets	1		
			Days since Identification	1 year 11 months		
			Days past Original Due Date	0 day		

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	Managing Transition of Projects into Operations	211- Enhance project classification and expectation guidelines	Original due date	Sep 30, 2019	Executive Initiatives Coordinator, Office of the CAO	<p>Background: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>Reason for Delay: 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>Basis for viability of reforecasted: 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>
			Retarget date	Dec 31, 2022		
			# of Retargets	2		
			Days since identification	2 year 2 months		
			Days past original due date	1 year 2 months		
2	Managing Transition of Projects into Operations	212- Enhance considerations for project risk assessments	Original due date	Sep 30, 2019	Executive Initiatives Coordinator, Office of the CAO	<p>Background: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>Reason for Delay: 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>
			Retarget date	Dec 31, 2022		
			# of Retargets	2		
			Days since identification	2 year 2 months		
			Days past original due date	1 year 2 months		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
						Basis for viability of reforecasted: 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
3	Managing Transition of Projects into Operations	213- Formalize detailed Project Implementation Plan which includes Change Management/Transition Plans	Original due date	Sep 30, 2019	Executive Initiatives Coordinator, Office of the CAO	<p>Background: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"> • knowledge transfer activities; • stakeholder feedback processes; • pre- and post- go live transition activities; and • site readiness pre-go live and post-go live (performing a dry run). <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>Reason for Delay: 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>Basis for viability of reforecasted: 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>
			Retarget date	Dec 31, 2022		
			# of Retargets	2		
			Days since identification	2 year 2 months		
			Days past original due date	1 year 2 months		
4	Managing Transition of Projects into Operations	214- Enhance approach to pre/post go-live feedback collection and aggregation	Original due date	Sep 30, 2019	Executive Initiatives Coordinator, Office of the CAO	<p>Background: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.</p>
			Retarget date	Dec 31, 2022		
			# of Retargets	2		
			Days since identification	2 year 2 months		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
			Days past original due date	1 year 2 months		<p>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>Reason for Delay: 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>Basis for viability of reforecasted: 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>
5	*Facilities Operations	218-Define service standards and metrics to evaluate performance	Original due date	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>Reason for Delay: 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>Basis for viability of reforecasted: 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>
			Retarget date	June 30, 2021		
			# of Retargets	1		
			Days since identification	1 year 11 months		
			Days past original due date	1 year		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
6	*Facilities Operations	219- Enhance Bi-weekly Management Discussions	Original due date	Dec 31, 2019	Manager, Assets & Projects & Manager, Facility Operations	<p>Background: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>Reason for Delay: 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>Basis for viability of reforecasted: 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>
			Retarget date	June 30, 2021		
			# of Retargets	1		
			Days since identification	1 year 11 months		
			Days past original due date	1 year		
7	*Facilities Operations	220- Define clear 'documentation' standard and develop standard forms/templates	Original due date	Dec 31, 2019	Manager, Assets & Projects and Manager, Facility Operations	<p>Background:In review of work order management processes the following were identified:</p> <ul style="list-style-type: none"> Standard processes/forms/checklists have not been devised and implemented to record management discussions/decisions Inconsistency in how staff completed/documented the status of a work order. Further,training schedules, status/completion by staff, and training materials are not centrally tracked and maintained. <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 & a central repository for training material and records.</p> <p>Reason for Delay: 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>
			Retarget date	June 30, 2021		
			# of Retargets	1		
			Days since identification	1 year 11 months		
			Days past original due date	1 year		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
						Basis for viability of reforecasted: 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.
8	*Facilities Operations	221- Conduct division wide periodic Work Order Aging Analysis	Original due date	Dec 31, 2019	Manager, Assets & Projects and Manager, Facility Operations	<p>Background: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>Reason for Delay: 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>Basis for viability of reforecasted: 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>
			Retarget date	June 30, 2021		
			# of Retargets	1		
			Days since identification	1 year 11 months		
			Days past original due date	1 year		
9	*Facilities Operations	222- Design and implement Customer Satisfaction Survey	Original due date	Dec 31, 2019	Sr. Manager of Facilities	<p>Background: 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>
			Retarget date	June 30, 2021		
			# of Retargets	1		
			Days since identification	1 year 11 months		
			Days past original due date	1 year		

#	Audit report	Observation # and name	Retargets		Executive approval from	Rationale
						<p>Reason for Delay: 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>Basis for viability of reforecasted: 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>
10	*Facilities Operations	223- Track Conditions, Standard Ratings and building condition assessments periodically	Original due date	Dec 31, 2019	Sr. Manager of Facilities	<p>Background: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>Reason for Delay: 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>Basis for viability of reforecasted: 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>
			Retarget date	June 30, 2021		
			# of Retargets	1		
			Days since identification	1 year 11 months		
			Days past original due date	1 year		
11	Social Media Strategy Assessment	229- Document key content management procedures /checklists and review/update key account level roles/responsibilities.	Original Due Date	Dec 31, 2019	Senior Manager Communications & Customer Service	<p>Background: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>
			Retarget Date	Mar 31, 2021		
			# of Retargets	1		
			Days since Identification	1 year 11 months		
			Days past Original Due Date	1 year		

#	Audit report	Observation # and name	Retargets	Executive approval from	Rationale
					<p>Reason for Delay: 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>Basis for viability of reforecasted: 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>

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	Roseland Golf and Curling Club	166- Define and document strategic plan.	Roseland General Manager Roseland Board of Directors
2	Roseland Golf and Curling Club	167 - Update policy manual to address organization specific needs	Roseland General Manager Roseland Assistant General Manager Roseland Golf Professional.
3	Social Media Strategy Assessment	225 - Enhance formal oversight controls over SM policies / procedures and governance.	Senior Manager Communications & Customer Service
4	CHC - Asset Management Housing Portfolio Internal Audit Report	235 - Develop Strategic Asset Management Plan (SAMP) and establish clear accountability for achieving asset management goals	Chief Development and Regeneration Officer
5	CHC - Asset Management Housing Portfolio Internal Audit Report	236 - Document procedures regarding steps involved in adopting/revising an organization wide FCI.	Director of Asset Management
6	Cyber Incident Response Assessment	242- Formalize Incident Response Tabletop Exercises.	Chief Information Officer Executive Director of IT
7	Hotline Investigation Report - NTS-003-SEP-2019	245- Consideration to make appropriate disclosure to citizens should be given.	Coordinator, Right of Way & Field Services
8	Complaint Investigation Report - Lancaster Plane	246 - Document formal agreement for restoration arrangement with CHAA.	Executive Director of Recreation and Culture
9	VFM - Purchased services - Winter road clearing	248 - Establish control to independently review the payment certificate calculation template.	Contract Coordinator
10	VFM - Purchased services - Winter road clearing	249 - Leverage existing real time GPS records to improve vendor performance monitoring.	Maintenance Coordinator
11	VFM - Purchased services - Winter road clearing	250 - Formally amend contract terms to minimize risk of potential contract dispute.	Contract Coordinator
12	Fraud Risk Mitigation Review	257 - Conduct independent spot checks of positive pay exceptions to ensure the preventative controls operate as intended given the nature of access privileges and approval evidence.	Deputy Treasurer of Financial Accounting

#	Audit report	Observation # and name	Finding owner
13	Fraud Risk Mitigation Review	258 - Explore automating repeatable task elements (RPA - robotic process automation) related to AP query and payment release activities to improve efficiency.	Deputy Treasurer of Financial Accounting
14	Fraud Risk Mitigation Review	259 - Enhance fraud investigation minimum guidelines and summary adherence therewith for individual investigation efforts.	Deputy Treasurer of Financial Accounting

Appendix B: Basis of our classifications

Findings follow up rating scale

Overall and auditable entity ratings are based on (1) the completion of planned management action plans and (2) the volume of retargets for individual observations.

Impact rating	Assessment rationale
Strong	100% of the audit recommendations due to be implemented in the current quarter were completed.
Well controlled	70% - 99% of the audit recommendations due to be implemented in the current quarter were complete.
Opportunity exists to improve implementation rates	50% - 69% of the audit recommendations due to be implemented in the current quarter were completed.
Not controlled	Less than 50% of the audit recommendations due to be implemented in the current quarter were completed.

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 more than once.



PwC | The Corporation of the City of Windsor - Management Action Plans Validation Report Jan 1, 2020 - Dec 31, 2020

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This is a draft prepared for discussion purposes only and should not be relied upon; the contents are subject to amendment or withdrawal and our final conclusions and findings will be set out in our final deliverable.