

The Corporation of the City of Windsor Fleet - Preventative Maintenance Compliance & Accountability Internal Audit

*Final Internal
Audit Report*

June 25, 2018

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Internal Audit Context

Background Information

The Preventative Maintenance Compliance & Accountability (“PMCA”) internal audit is part of the Council approved 2017/18 Internal Audit Plan. Internal Audit has been tasked to assess the preventative maintenance compliance processes and controls of various city departments. Specifically, Pollution Control and Fleet Division are in scope for this internal audit.

While preventative maintenance objectives are consistent across Pollution Control and Fleet Division, the conducted processes are distinct for each group. Based on the process and internal controls within these two groups, a separate internal audit report will be issued for each area. The results of Fleet Division are contained within this report.

Fleet Division maintains an operational goal to complete all job work orders within 48 hours of issuance. This goal is inclusive of work orders pertaining to preventative maintenance.

Fleet Division performs the majority of preventative maintenance internally with the department’s own staff performing this work. Certain preventative maintenance inspections and or tasks are conducted by third party service providers. This includes:

- dielectric structure testing;
- emission testing; and
- forklift annual inspection testing.

Preventative maintenance conducted by Fleet Division is supervised by the Fleet Manager, directly supported by the Fleet Coordinator and two supervisors. The fleet management team is supported by a group of staff including vehicle maintainers and technicians who perform preventative maintenance tasks.

Scope

For the purposes of this internal audit, we considered controls over the assets held and managed by the Corporate Fleet Division.

The scope of our internal audit considered management's attainment of the control objectives spanning the following four areas:

1. Policy framework and evidence of compliance;
2. Preventative maintenance requirement assessment;
3. Maintenance and inspection scheduling;
 - a. Schedule amendments/exceptions;
 - b. Escalation of schedule of non-compliance; and
4. Progress review and monitoring.

The scope of this internal audit included the assessment of the controls in effect for the period January 1, 2017 through December 31, 2017.

Specific Scope Exclusions

Consistent with commonly accepted practices, our work will be dependent on the following management activities which are excluded from the scope of this review:

1. The design, implementation and operation of the Information and Technology (IT) environment and IT general controls, End User Computing controls, application controls and data integrity for IT dependent manual controls;
2. The effective design, implementation and operation of business system and application controls related to the capture, processing, storage, reporting/presentation and exporting of information and data;
3. Preventative maintenance related to facilities management is excluded from the scope of this review as there is a planned project for next year's coverage in facilities;
4. Preventative maintenance related to pollution control is excluded from the scope of this report as there is specific pollution control report under separate cover for the objectives and scope period; and
5. Preventative maintenance service delivery rendered through the use of third party providers/suppliers.

Internal Audit Objectives

In conducting this internal audit, we considered the process and control mechanisms management has in effect to achieve the following control objectives:

Policy framework and evidence of compliance

- 1.1 Policies governing the Preventative Maintenance Program for the City of Windsor are approved and are in effect. Such policies addresses elements such as scheduling, controlling hazards, defining operational procedures and training personnel, and other required elements;
- 1.2 Methods of assessing compliance, and non-compliance, are in effect and supported by evidence; and
- 1.3 Areas of non-compliance are identified and have rationale as to the basis for non-compliance.

Preventative maintenance requirement assessment

- 2.1 Preventative Maintenance ("PM") needs assessments are required at specific intervals or milestones/triggers for all relevant assets;
- 2.2 PM needs assessments are executed as planned/required for all relevant assets; and
- 2.3 Areas of non-compliance, and trends, are reviewed and approved with appropriate mitigating actions.

Maintenance and inspection scheduling

- 3.1 Facility systems and equipment are inspected and maintained according to the City PM schedule as a minimum. Schedule Amendments are appropriately approved;
- 3.2 Preventative Maintenance plan is monitored and exceptions are known, approved and resolved in a timely manner for relevant assets;
- 3.3 Records of inspections and maintenance are completed and maintained for review and approval; and
- 3.4 City maintenance staff allocates sufficient time and effort to preventative maintenance tasks.

Progress review and monitoring

- 4.1 PM Program has mechanism to report instances of non-compliance, and trends, with PM Policy and requirements.
- 4.2 Escalation standards are defined and applied such that delays and elements of non-compliance are reported to the appropriate level of management as required.

Summary of Internal Audit Results

Report Classification

Overall, Fleet Division is aware of the importance of processes and controls on preventative maintenance compliance and accountability. There is reliance on computerized maintenance management systems (CMMS) to carry out PM compliance, with Fleet Focus being the system used. In the course of the internal audit, specific controls were identified which generally address the control objectives listed above. However, there are processes and controls which could benefit from formalization and enhanced monitoring to attain the stated objectives.

Policies and Procedures

For Fleet Division, the key operational roles & responsibilities, minimum standards, and execution procedures are clearly defined. The Preventative Maintenance Schedule highlights the overarching guiding criteria of preventative maintenance which is to be adhered to. However, the PM Schedule has become outdated for certain maintenance tasks and requires updating to be reflective of the true nature of tasks performed.

The inspection forms for each equipment type outline the detailed preventative maintenance tasks to be completed. Due to the physical nature of these inspection forms, a small number of forms may be lost or misplaced. Furthermore, controls on the process are not strictly enforced as seen with a small number of inspection forms being in complete in detail or appropriately signed off.

Preventative Maintenance Scheduling

Fleet Division schedules PM inspections for corporate fleet assets to the earlier of the PM Schedule or on a semi-annual basis. Amendments to the PM Schedule are performed on an ad hoc basis when updated manufacturer lifecycles are known. The minimum thresholds are set to a stricter basis than what is recommended by manufacturer.

Execution of Preventative Maintenance

The Fleet coordinator begins the PM execution process by setting corporate fleet assets according to the PM template setup in Fleet Focus. Supervisors and Vehicle Maintainers manually create work orders in accordance with the Equipment Due report, which indicates which equipment is to have scheduled PM within the next month. The Work Order report is generated on a daily basis for supervisors to allocate work orders to mechanics. The mechanic will complete PM tasks through filling the corresponding inspection form related to the vehicle and type of PM to be performed. Upon completion, the mechanic will notify the Fleet Supervisor who reviews the work order and marks it as finished in Fleet Focus.

Monitoring Compliance and resolution process

For Fleet Division, the Equipment Due or Late for PM by Assigned PM Location report is the primary source used in identifying non-compliance and exceptions. The report is generated monthly by the Fleet Analyst and provided to the Vehicle Maintainer and Fleet Supervisors. The maintainer will review the report and conduct follow up with departments to bring in vehicles for PM and with mechanics to create and conduct PM work orders. The report is also reviewed by Fleet Supervisors for timeliness and completeness. With PM scheduling not fully reflective of the current operating policy environment, there has been a number of non-compliance exceptions that are not true in nature. This reduces the effectiveness of the non-compliance identification process. In addition, no further trend analysis on non-compliance is performed to proactively identify non-compliance root causes.

Based on the controls identified and assessed for design as part of the Fleet Preventative Maintenance Compliance and Accountability internal audit, we have determined that there is reasonable evidence to indicate that:

	No or limited scope improvement	No major concerns noted	Cause for concern	Cause for considerable concern
For the objectives related to 1. Policy framework and evidence of compliance				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
For the objectives related to 2. Preventative maintenance requirement assessment				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
For the objectives related to 3. Maintenance and inspection scheduling				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
For the objectives related to 4. Progress review and monitoring				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				

Management has provided comprehensive action plans, which we believe will address the deficiencies noted.

Summary of Positive Themes

Based on the fieldwork conducted by Internal Audit, the following positive themes were noted:

Policy Framework and Evidence of Compliance

- Fleet Division clearly defines its PM policy overview through its Preventative Maintenance Schedule and its PM operational procedures through the inspection forms.
- Fleet Division has strong measures to maintain PM compliance through the Equipment Due report, indicating in advance when PM is to be scheduled and conducted.

Preventative Maintenance Requirement Assessment

- Fleet Division schedules PM on a proactive basis in adhering to PM criteria more stringent than recommended by equipment manufacturers.
- A large number of PM work orders marked complete had corroborating inspection forms.

Maintenance and Inspection Scheduling

- A majority of sample equipment selected adhered to the PM Schedule in terms of PM scheduling.
- Fleet Focus system has capabilities to track running totals of odometer and hour meter readings for each vehicle that allows assessment of PM requirements to be simple and efficient.
- Fleet Division has a strong reporting mechanism in Fleet Focus to identify exceptions in the PM compliance process.
- Fleet Division maintains strong supporting documentation, albeit informal, for completed work orders. Completed inspection forms are stored for over three years' time.
- Mechanic hours are tracked by PM work order to highlight actual labour hours and the resulting dollar impact.

Progress Review and Monitoring

- Fleet Division generates key reports to identify non-compliance (Equipment Due and 48 Hour Work Order reports).
- Fleet Division has appropriate PM system capabilities and segregation of duties which enables the escalation processes.
- Fleet Division maintains a list of PM program type codes in Fleet Focus from A-C to identify the various type of maintenance based on the type of equipment, from minor to major. The Equipment Due or Late for PM By Assigned Location report will categorize and sort based on these program types.

Summary of Findings

Finding #	Topic	Rating ¹			Management Action Plan
		Significant	Moderate	Low	
1. Policies and Procedures for Policy Framework and Evidence of Compliance					
1	Formalize PM Policy Framework (<i>Design Effectiveness</i>)	-	-	X	PM schedule will be reviewed on an annual basis to verify services are performed at appropriate thresholds.
2	Enhance PM Compliance (<i>Operating Effectiveness</i>)	-	-	X	The Fleet Division will review inspection forms prior to moving work orders to the “finished” status in Fleet Focus to verify forms have been completed and include the mechanic’s signature.
Preventative Maintenance Requirement Assessment					
3	Conduct Trend Analysis (<i>Design Effectiveness</i>)	-	X	-	As resources are available, the Fleet Division will investigate the development of reports to analyze trends.
Maintenance and Inspection Scheduling					
	None				
Progress Review and Monitoring					
4	Refine PM Plan to Reflect Need (<i>Design Effectiveness</i>)	-	-	X	Fleet Division will consider investigating the web-based application to determine if there is new reporting functionality that will assist in monitoring PMs beyond 30 days.
Total		0	1	3	

Summary of Significant Findings

Internal audit identified no significant findings related to the design and operating effectiveness of controls for Fleet Division.

¹ See Appendix A for Basis of Finding Rating and Report Classification

Management Comments

The Fleet Division agrees with the results of the internal audit and will implement improvements as resources are available. Adjustments to PM schedules were made during the internal audit as compliance was reviewed for the sample selections of seasonal equipment.

Trend analysis on work orders will be revisited when the opportunity exists with updated software and available resources. It should be noted that a Fleet Systems Analyst position has been submitted through the operating budget process review for four years to manage fleet related software systems (2018-0066). This shared position to support all fleet areas (i.e. Transit Windsor, Parks, Fire and Police) with software upgrades, implementation, use and maintenance of fleet related systems is very much needed to support use of the software, and to develop management reports to assist in monitoring programs and trend analysis in the Fleet Division as well as the other fleet areas.

Name: Angela Marazita

Title: Fleet Manager

Date: June 14, 2018

Detailed Observations

Formalize PM Policy Framework - (Design Effectiveness)		Overall Rating: Low	
Impact:	Low	Likelihood:	Likely
<p>Observation: The Preventative Maintenance Schedule is informally reviewed by fleet management on an annual basis.</p> <ul style="list-style-type: none"> There has been a recent change in the operating policy for PM Service V (Structural Inspection) and Service W (Aerial Inspection) testing, which are now being performed seasonally in April. However, the PM Schedule and Fleet Focus scheduling does not reflect the revised operating policy. This has resulted in equipment being shown as overdue for PM. Four (4) of twenty five (25) equipment items overdue for PM are for PM Service V and W inspections, indicating non-compliance. 			
<p>Implication: The policy may become outdated as compared to the preventative maintenance needs. Staff may not be aware and or may not adhere to undocumented PM policies and procedures expectations.</p>			
<p>Possible root cause: Preventative maintenance guidelines for equipment does not significantly change from year-to-year.</p>			
<p>Recommendation: Formalize the review and modification process of the Preventative Maintenance Schedule on an annual basis. Documentation should be maintained, such as meeting notes or call logs, to support best practices.</p>			
Management Action Plan			
<p>Action Plan: Management has identified the gap in the PM Schedule and the Fleet Focus scheduling. For seasonal units, the scheduling changes from December to April has been made in Fleet Focus itself. Furthermore, the PM Schedule will be reviewed and altered, if necessary, on an annual basis to verify PM Services are performed at appropriate thresholds</p>		Responsible Party:	Fleet Coordinator
		Due Date:	Q4 2018

Enhance PM Compliance - (Operating Effectiveness)		Overall Rating: Low	
Impact:	Low	Likelihood:	Likely
<p>Observation: Eleven (11) tests in our sample of twenty five (25) work orders did not include the complete supporting documentation of PM compliance:</p> <ul style="list-style-type: none"> • 3 out of 25 sample PM work orders did not have corresponding completed inspection forms filled. • 2 out of 25 sample PM work orders had corresponding inspection forms with incomplete detail. • 6 out of 25 sample PM work orders had corresponding inspection forms without indication of mechanic signature. 			
<p>Implication: There is the risk of work orders being inadequately performed with incomplete detail and without appropriate accountability with the mechanic’s signature to show acknowledgement.</p>			
<p>Possible root cause: The missing inspection forms may be due to the storage procedure, as the inspection forms are manual in nature.</p>			
<p>Recommendation: Management should require PM inspection forms completed with mechanic signature. Such completion should indicate that the PM was conducted accurately and completely by a qualified individual. Supervisors should formally review the completed inspection form for all of these required conditions prior to approving in Fleet Focus.</p>			
Management Action Plan			
<p>Action Plan: The Fleet Division will review inspection forms prior to moving work orders to the “finished” status in Fleet Focus to verify forms have been completed and include the mechanic’s signature.</p>	Responsible Party:		Fleet Coordinator
	Due Date:		Q4 2019

Conduct Trend Analysis - (Design Effectiveness)		Overall Rating: Moderate
Impact:	Medium	Likelihood: Likely
<p>Observation: Trend analysis for delinquent work orders to assess performance is not currently conducted.</p>		
<p>Implication: With no trending performed, improvement opportunities and underlying issues may not be readily identified and addressed. Trend analysis can be used to assess performance of the key metrics and groups. Given the large number of delinquent work orders noted in finding #4, trend analysis may be used to identify or support the root causes.</p>		
<p>Possible root cause: Management has acknowledged Fleet Focus has the capabilities for trend analysis, and will begin investigating the potential uses that can be implemented. The Fleet Focus reporting module is relatively new and its integration is still in the early phase.</p>		
<p>Recommendation: Management should analyze trends within equipment overdue for PM work orders to gather insights on improving the exception process. Fleet can begin with the following:</p> <ul style="list-style-type: none"> • By equipment type; • By department; and • Aging analysis (0-30 days, 31-60 days, 61-90 days, 90+ days). 		
Management Action Plan		
<p>Action Plan: Fleet Division will be transitioning to a web-based application in Fleet Focus which provides more sophisticated reporting functionality.</p> <p>Fleet Division will investigate the development of reports to analyze trends.</p>	Responsible Party:	Fleet Manager
	Due Date:	Q4 2019

Refine PM Plan To Reflect Need - (Design Effectiveness)		Overall Rating: Low	
Impact:	Low	Likelihood:	Likely
<p>Observation: A large number of equipment PM are overdue with little evidence to support the basis for non-compliance:</p> <ul style="list-style-type: none"> • 13 out of 25 samples of overdue equipment as of February 12, 2018 were not completed and remained overdue as of March 20, 2018. • 56 out of 87 overdue equipment remain overdue for greater than 30 days. 			
<p>Implication: Poor escalation standards may lead to untimely completion of overdue preventative maintenance, ultimately leading to increased risk of operational failure. Failure to document rationale for non-compliance increases risk of non-compliance not being appropriately accounted for and showcases ineffective compliance policies.</p>			
<p>Possible root cause: Management has noted a large number of equipment noted as overdue are not true exceptions. Rationale for non-compliance pertains to certain departments being serviced at a specific point in the year, city departments bringing equipment in for service late, or incorrect system inputs.</p>			
<p>Recommendation: Management should ensure that PM plans reflect actual requirements, plan and parameters, such that overdue items are truly overdue. Rationale for overdue items should be documented and the rationale and risk impact approved for items outstanding for more than 30 days at month end should be independently reviewed and approved.</p>			
Management Action Plan			
<p>Action Plan: Fleet Division has recently revised the PM scheduling of seasonal equipment in all divisions to be more reflective of when preventative maintenance will be performed.</p> <p>Fleet Division will investigate the web-based application to determine if there is new reporting functionality that will assist in monitoring PMs beyond 30 days.</p>	Responsible Party:		Fleet Coordinator
	Due Date:		Q4 2018

Considerations for Improvement

PM Execution

Observation:

Work orders are manually created in Fleet Focus when equipment due for PM are officially brought in for service by the city department. This creates risk of failing to identify overdue equipment until it appears on the monthly Equipment Due or Late for PM by Assigned Location report.

Recommendation:

Management should investigate automating the creation of work orders in Fleet Focus. This would allow timely identification of equipment overdue for PM and reduce manual input error.

Management has acknowledged a potential transition to the web-based application of Fleet Focus would allow the automated creation of work orders, and is currently investigating the benefit of doing so.

Appendix A: Basis of Findings Rating and Report Classification

Findings Rating Matrix

Audit Findings Rating		Impact		
		Low	Medium	High
Likelihood	Highly Likely	Moderate	Significant	Significant
	Likely	Low	Moderate	Significant
	Unlikely	Low	Low	Moderate

Likelihood Consideration

Rating	Description
Highly Likely	<ul style="list-style-type: none"> History of regular occurrence of the event. The event is expected to occur in most circumstances.
Likely	<ul style="list-style-type: none"> History of occasional occurrence of the event. The event could occur at some time.
Unlikely	<ul style="list-style-type: none"> History of no or seldom occurrence of the event. The event may occur only in exceptional circumstances.

Impact Consideration

Rating	Basis	Description
HIGH	Dollar Value ²	Financial impact likely to exceed \$250,000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p>Internal Control Significant control weaknesses, which would lead to financial or fraud loss.</p> <p>An issue that requires a significant amount of senior management/Board effort to manage such as:</p> <ul style="list-style-type: none"> · Failure to meet key strategic objectives/major impact on strategy and objectives. <ul style="list-style-type: none"> · Loss of ability to sustain ongoing operations: <ul style="list-style-type: none"> - Loss of key competitive advantage / opportunity <ul style="list-style-type: none"> - Loss of supply of key process inputs · A major reputational sensitivity e.g., Market share, earnings per share, credibility with stakeholders and brand name/reputation building. <p>Legal / Regulatory Large scale action, major breach of legislation with very significant financial or reputational consequences.</p>
MEDIUM	Dollar Value	Financial impact likely to be between \$75,000 to \$250,000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p>Internal Control Control weaknesses, which could result in potential loss resulting from inefficiencies, wastage, and cumbersome workflow procedures.</p> <p>An issue that requires some amount of senior management/Board effort to manage such as:</p> <ul style="list-style-type: none"> · No material or moderate impact on strategy and objectives. · Disruption to normal operation with a limited effect on achievement of corporate strategy and objectives · Moderate reputational sensitivity. <p>Legal / Regulatory Regulatory breach with material financial consequences including fines.</p>
LOW	Dollar Value	Financial impact likely to be less than \$75,000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p>Internal Control Control weaknesses, which could result in potential insignificant loss resulting from workflow and operational inefficiencies.</p> <p>An issue that requires no or minimal amount of senior management/Board effort to manage such as:</p> <ul style="list-style-type: none"> · Minimal impact on strategy · Disruption to normal operations with no effect on achievement of corporate strategy and objectives · Minimal reputational sensitivity. <p>Legal / Regulatory Regulatory breach with minimal consequences.</p>

Audit Report Classification

Report	The internal audit identified one or more of the following:
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² Dollar value amounts are agreed with the client prior to execution of fieldwork.

Classification	
Cause for considerable concern	<ul style="list-style-type: none"> • Significant control design improvements identified to ensure that risk of material loss is minimized and functional objectives are met. • An unacceptable number of controls (including a selection of both significant and minor) identified as not operating for which sufficient mitigating back-up controls could not be identified. • Material losses have occurred as a result of control environment deficiencies. • Instances of fraud or significant contravention of corporate policy detected. • No action taken on previous significant audit findings to resolve the item on a timely basis.
Cause for concern	<ul style="list-style-type: none"> • Control design improvements identified to ensure that risk of material loss is minimized and functional objectives are met. • A number of significant controls identified as not operating for which sufficient mitigating backup controls could not be identified. • Losses have occurred as a result of control environment deficiencies. • Little action taken on previous significant audit findings to resolve the item on a timely basis.
No major concerns noted	<ul style="list-style-type: none"> • Control design improvements identified, however, the risk of loss is immaterial. • Isolated or “one-off” significant controls identified as not operating for which sufficient mitigating back-up controls could not be identified. • Numerous instances of minor controls not operating for which sufficient mitigating back-up controls could not be identified. • Some previous significant audit action items have not been resolved on a timely basis.
No or limited scope for improvement	<ul style="list-style-type: none"> • No control design improvements identified. • Only minor instances of controls identified as not operating which have mitigating back-up controls, or the risk of loss is immaterial. • All previous significant audit action items have been closed.

Appendix B: Limitations and responsibilities

Limitations inherent to the Internal Auditor's work

We have undertaken the “specified” internal audit of Fleet - Preventative Maintenance Compliance & Accountability, subject to the limitations outlined below.

Internal control

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

Future periods

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

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

Responsibilities of management and Internal Auditors

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

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

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



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