

# *The Corporation of the City of Windsor - Social Media Strategy Assessment*

*FINAL Internal  
Audit Report*

*Prepared as of  
January 8, 2019*

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# *Internal audit context*

## *Background information*

The Social Media Strategy Assessment is part of the risk-based 2018-2019 City of Windsor (COW) Internal Audit Risk Assessment and Plan approved by the Executive Committee of Council on June 4, 2018. Internal Audit had been tasked to perform a review of the controls over the Social Media Strategy to provide further insights into the process.

The City started its Social Media (SM) program to manage corporate Facebook, Twitter, YouTube and Flickr accounts in 2012 and the program was supported by a documented policy and an approved strategy. To raise awareness, links to City social media platforms are added to the City's public website.

The Corporate Communications department is led by the Senior Manager of Communications who is assisted by five corporate marketing and communication officers, one website writer/editor and one graphic designer/marketing assistant. For social media posting, the vast majority of posts are done by the web writer/editor after review and approval by a communications officer and the senior manager. City accounts also support media releases that are created from information provided by City departments. Content for these accounts goes through a multi-level approval process with the final approval given by the Chief Administrative Officer (CAO) or designate.

If a City related complaint is received via social media, communications will deal with the complaint directly, if they have the information, or it will be sent to a department for more information. Often complainants are reminded that the City 311 system is the best place for sharing their complaints or concerns as 311 is able to provide tracking and progress follow-up. As well, by contacting 311 concerns are catalogued for future review if desired. In 2017, the City's communication department reported the following key accomplishments:

- Posted over 1,000 updates to the City's Facebook Page, which engaged 62,987 people and reached 1,302,369 people in 2017 and now has 9,207 page likes (lifetime), an increase of more than 3,525 from 2016.
- Sent 975 tweets from the City's Twitter Account in 2017, which now has approximately 14,000 followers (lifetime), an increase of more than 4,000 from 2016.
- Uploaded 71 videos to the City's YouTube Channel, totaling 138,514 views between YouTube and the videos shared on Facebook; topics included but were not limited to:
  - Bright Lights Windsor;
  - Open Streets series;
  - Messages from the Mayor's Office; and
  - Construction updates for New City Hall

The City continues to drive traffic to Adventure Bay's website and stimulate related sales through programmatic online Advertising. Recently, Adventure Bay Family Water Park won the award for Best Television Commercial from the World Waterpark Association (WWA) via their 2018 Wave Review Awards. This award recognized Adventure Bay's 30-second television promo, which was shown on TV stations throughout the Windsor-London corridor.

Corporate Communications helps in developing marketing content for Adventure Bay Family Water Park and Museum Windsor social media platforms, however monitoring and responding to comments/messages is performed by the respective staff of the department.

In regards to Citywide Media Monitoring, a Media policy exists to protect and promote the image of the City while supporting accurate, timely and consistent information. This policy clearly designates corporate spokespersons and provides employees with an understanding of the policies and procedures surrounding public statements and media relations.

To perform this review we applied the PwC Social Media Governance framework to assess the current design effectiveness of the controls surrounding the social media activities. This framework is available in Appendix A - Overview of Social Media Framework. The scope of the internal audit focused on the social media accounts, which adhere to the current Social Media Policy, managed by Communications: We have captured social media accounts managed by the Corporate Communications department along with associated details that the Corporate Communications department is currently managing on behalf of City and other departments in Appendix B Social Media Platforms.

## ***Scope & Objectives***

The scope of this internal audit included an assessment of the controls in effect (designed and implemented) as of September 30, 2018. We applied our PwC Social Media framework to assess the social media activities/key areas.

The overall purpose of this internal audit was to assess the design effectiveness of controls management has implemented to achieve the following objective related to the current social media accounts managed by the City:

1. A Social Media Policy or Procedures that addresses key elements is defined with an assigned owner and the policy or procedure is approved by management and communicated to staff.
2. A Social media strategy that outlines the City's social media objectives and purpose for each of the platforms used by the organization exists.
3. A structure and oversight to monitor the execution of the social media strategy and enable initiatives and activities to be aligned with the strategy is in place.
4. Social media tool is deployed to control and monitor different social media accounts and to monitor various trends and analytics.
5. KPIs are defined to actively monitor internal social media achievements based on the organization's strategy and vision. In addition, clear roles & responsibilities for staff involved in social media related activities are defined.
6. Processes to establish and approve the use of new social media platforms and accounts exist and are shared with other relevant Agencies, Boards and Commissions for consistency.
7. Access to the City's social media accounts is documented, restricted and regularly reviewed.
8. Response to incidents is based on priorities and risks identified for current social media accounts managed by the City. Protocols are in place to address social media incidents and review potential impact/likelihood of reaching other media channels or identifying alternative response strategies/lessons learnt.
9. Training and awareness mechanisms for staff are in place, and training material is prepared and updated on a regular basis, highlighting the purposes and use of social media.

## ***Scope exclusions:***

The following elements were excluded from the scope of the internal audit:

- The design, implementation and operation of the Information and Technology (IT) environment and IT general controls, end user computing controls, IT application controls, data integrity of reports used in IT dependent manual controls.
- Cybersecurity risks associated with the use of social media.
- Handling and monitoring of personal social media accounts (i.e. the Mayor's account).
- Regulatory environment impacting the organization and CoW's compliance with applicable laws and regulations.
- Communications planning at City level and audience analysis.

- Adherence of content published on social media sights to organizational strategy and/or regulatory requirements.
- Monitoring of feeds and incidents for completeness.
- Non-digital (print and oral) media communication events.

## ***Summary of Internal Audit results***

### ***Report classification***

The Corporate Communications department is led by the Senior Manager Communications and with the assistance of five marketing and communication officers, one website writer/editor and one graphic designer/marketing assistant. Currently, the communication department manages ten social media accounts on behalf of the City including Facebook, Twitter, Flickr, Instagram and YouTube. These platforms are available to disseminate media releases as well as marketing content in regards to services/programs that the City offers.

During the course of internal audit, specific controls were identified which generally address the control objectives of the internal audit; however, there are some controls which may be improved around updating policy or procedures, implementing formal policy or procedure compliance monitoring controls, defining and implementing strategy evaluation and performance reporting processes, development of standard forms/templates for new social media account creation requests, improved controls over access management, and documentation of key content management procedures/checklists and review/update key account level roles/responsibilities.

The use of social media at the City, forms part of the overall City's communications strategy. The social media strategy and objectives was developed in support of the City's broader objectives/vision.

The social media policy was developed by the Communications staff and the IT staff along with obtaining due consultations from the CAO, the Corporate Leadership Team (CLT) members and other relevant staff as indicated in Social Media Strategy and Policy. The policy includes governing rules and regulations for application users, including restricting the use of confidential information, types of posts, which will be taken down such as discrimination and hate speech. Other documented guidelines include a description of recommended social media websites which define the basic services from the social media sites that the City uses.

Overall strategy and social media objectives have been described. The strategy document is reviewed and approved by the Senior Manager Communications, the respective CLT member and the CAO. Communications department also posts media releases which are created from information provided by various City departments. These posts go through a multi-level approval process with the final approval given by the CAO or their designate.

Senior Manager Communications is authorized to approve opening and removing of social media accounts on behalf of City. This also includes a review of the submitted business case by the requesting department supporting the opening of new account including but not limited to vision statement, roles and responsibilities, content management, etc.

The City has set standards for approving new social media accounts or renewing existing ones. Departments are not permitted to create social media accounts however; a process or template for documenting the strategic purpose could improve consistency for the City when other departments request support.

Social media accounts access is assigned to each communications officer by the page admin (one of the Communications Officers) after receiving approval from the Senior Manager of Communications. Access to social media accounts is removed if the individual is no longer a staff of communications department or City. Social media accounts (as shown in Appendix B) are managed by external parties and are accessible from external networks as well. Therefore, the current City Acceptable Use Policy on passwords do not cover to personal accounts.

Customer Service Standards are defined which state that the City will respond to written correspondence from residents/customers within three days of receipt, which also applies to content/questions posted via City’s social media.

Terms of use are posted on the City’s Facebook page, which lists the type of comments/content, which shall not be allowed and may be removed at the discretion of the City’s authorized staff. Guidelines are documented for City’s staff, which defines the dos and don’ts of social media usage.

The City uses the Hootsuite application to monitor four of ten social media accounts (Facebook and Twitter). This application is mainly used to post content and monitor accounts. For Facebook accounts, management uses the option of Profanity filter to cater the risk of after hour monitoring. This option determines what to block by using the most commonly reported words and phrases marked offensive by the community.

While the City uses social media to confidently respond to citizens’ requests, or provide information for city services, to meet their social media recordkeeping obligations and other operational benefits, retention procedures should be developed. Such retention of data can assist with finding conversations and information fast and save time for reporting key metrics.

Based on the controls identified and assessed for design as part of the internal audit of the Social Media Strategy, 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
<b>For the objectives related to Social Media Policy or Procedures</b>				
Controls over the process are designed in such a manner that there are:				
<b>For the objectives related to Social Media Strategy and Governance</b>				
Controls over the process are designed in such a manner that there are:				
<b>For the objectives related to Data Access Controls</b>				
Controls over the process are designed in such a manner that there are:				
<b>For the objectives related to Social Resilience &amp; Incident Management</b>				
Controls over the process are designed in such a manner that there are:				
<b>For the objectives related to Policy or Procedure Awareness and Training</b>				
Controls over the process are designed in such a manner that there are:				

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

## ***Summary of positive themes***

Based on the discussion with management and documentation reviewed, the following positive themes were noted:

### **Social Media Policy or Procedure**

- The Corporate Social Media Policy (“the Policy”) exists for governing the use of social media accounts for business purposes on behalf of City. This policy was established in 2011 and further updated in 2013. It defines roles and responsibilities of CAO, CLT members and/or Executive Directors and/or designates as well as governing rules and regulations.
- Social Media Guidelines for City Staff defines expectations for staff using social media for personal and official City use, including tips for discussing, sharing and communicating city business. Staff should clearly identify themselves, including their role with the City.

### **Social Media Strategy and Governance**

- The strategy highlights the overall need for social media accounts and how City may benefit from using social media for disseminating information in a timely fashion, etc.
- Content to be posted to social media accounts is required to be approved (via email) by one or both of the Corporate Marketing and Communications Officer and the Senior Manager of Communications. The Communications staff have been delegated the authority to post messages or updates on behalf of City. However, for Museum Windsor and Adventure Bay Family Water Park social media platforms, the dedicated officers for the respective departments post messages/updates.
- Some of the managed social media accounts are configured within Hootsuite (social media tool) to manage outgoing and incoming (bi-directional) communications with followers. This tool aide in scheduling and posting content to multiple social media platforms at the same time and assist in monitoring social media accounts.
- Terms of use are posted on the City’s Facebook page listing type of comments/content that shall not be allowed and may be removed at the discretion of the City’s authorized staff. Hours of operations are stated.

### **Data Access Controls**

- Access to social media accounts has been assigned to each communications officer by the page admin (one of the Communications Officer) subsequent to the approval of the Senior Manager Communications.
- Individual access to City devices, such as computers and phones, is assigned by the IT. Access to social media accounts to communications staff is assigned subsequent to the approval of Senior Manager Communications. Access is to be removed once an individual is no longer part of the Communications Department or City.

### **Social Resilience & Incident Management**

- Roles and responsibilities for day-to-day management of social media activities are assigned to Communication Officers who monitor social media activities with a combination of Hootsuite and periodic checking of the individual accounts. The monitoring involves scanning for any negative comment/feeds and responding to any queries by followers on posts or inbox messages. An automated message is set up for responding users if message is received after business hours.
- Negative/prohibited content is removed according to the Facebook terms of use policy. Profanity filter and page moderation options are available within Facebook to cater to the risk of after hour monitoring. Management currently uses the profanity filter “Strong” option which determines what to block by using the most commonly reported words and phrases marked offensive by the community.

## Policy or Procedures Awareness and Training

- The Communications Officer is responsible for overseeing the delivery of social media-related training to City departments including the Communications Department. The training we reviewed included content related to: City's social media scope and objective; dos and don'ts of social media; style and tone to be used and avoided; various tools and platforms available; traditional media vs social media; fundamental changes including option of going live; social media challenges and tips to deal with negative feeds and leading it to positive; and use of social media at time of emergency/catastrophe.
- The Communications Officer is a member of the social media superheroes group, which is overseen by WETech Alliance. The members in this group are social media experts who discuss and provide training and valuable insights on the latest social media trends. In addition, the communication officer also attends an annual Social Media training. The content from these sessions/training is further utilized to update the training and bring awareness amongst the department. Periodic training is provided and attendance is recorded. Training materials and updates are shared within the communications drive.
- Management has also subscribed to Social Media Examiner through which daily updates regarding how business people can use social networks is received.
- The Web Governance Committee monitors the media publications for update regarding social media security and privacy risks, new threats, etc. and keeps the team updated.

## Summary of findings

Finding #	Topic	Rating <sup>1</sup>			Management Action Plan
		Significant	Moderate	Low	
<b>Policy and Procedures</b>					
1	Refresh SM Policy and Implement SM Procedures (Design)			X	Formal set of procedures will be drafted to be reviewed on an annual basis. Q4 - 2019
2	Enhance formal oversight controls over SM policies / procedures and governance (Design)	X			Business case to hire an additional resource will be presented in the 2020 Operating Budget. The individual would be responsible for implementation of given recommendations. Available resources will be considered if not approved. Q4 - 2020
3	Define and implement strategy evaluation and performance reporting processes (Design)		X		Business case to hire an additional resource will be presented in the 2020 Operating Budget. The individual would be responsible for implementation of given recommendations. Available resources will be considered if not approved. Q4 - 2020

<sup>1</sup> See Appendix A for Basis of Finding Rating and Report Classification

Finding #	Topic	Rating <sup>2</sup>			Management Action Plan
		Significant	Moderate	Low	
4	Develop standard forms/templates for new account creation requests (Design)			X	Procedure will be developed to accomplish the recommendations. Q4 - 2019
<b>Access/Security</b>					
5	Improve controls over Access Management (Design)	X			Secure password process for access control will be established. Written guideline will be provided to employees who are granted password access that outlines best practices related to use of personal equipment to conduct city business. Q4 - 2019
<b>Social Resilience &amp; Content Management</b>					
	Refer to finding 2				
6	Document key content management procedures/checklists and review/update key account level roles/responsibilities (Design)			X	Business case to hire an additional resource will be presented in the 2020 Operating Budget. The individual would be responsible for implementation of given recommendations. In the interim, procedure to accomplish the recommendations will be developed. Q4 - 2019
<b>Awareness &amp; Training</b>					
	Refer to finding 1.				
<b>Total</b>		<b>2</b>	<b>1</b>	<b>3</b>	

<sup>2</sup> See Appendix A for Basis of Finding Rating and Report Classification

## ***Summary of significant findings***

Internal audit identified two significant finding related to the design effectiveness of controls, specifically:

- 1) Enhance formal oversight controls over SM policies/procedures and governance to monitor usage, attainment of goals/objectives, tracking complaints, inappropriate posts and timeliness of response.
- 2) Controls over Access Management should be improved to avoid passwords from being compromised leading to disruption in service or potential damage to reputation.

## ***Management comments***

This exercise has pointed out many possibilities for improvement to an already successful program. Initiatives focused on improvement and tracking will be moved forward if a new hire is approved in 2020. It will take time and a new budget to create a proper Joint Job Evaluation (JJE) for what would amount to a new job here at the city but this review has shown the need is there if we want to take social media to another level.

Findings focused on risk, primarily associated with password protection and account security can be acted on more quickly and regardless of a new hire. These too will take some time but can likely be accomplished by the fourth quarter of 2019.

Name: Jason Moore  
Title: Senior Manager of Communications and Customer Service  
Date: January 8, 2019

# Detailed observations

<b>1. Refresh SM Policy and Implement SM Procedure (Design Effectiveness)</b>		<b>Overall Rating:</b> Low	
<b>Impact:</b>	Low	<b>Likelihood:</b>	Likely
<p><b>Observation:</b>                  Management has formally established guiding principles on overall expectations when using social media in an official capacity or for personal use and the City structure for the management and monitoring of social media.</p> <p>A Social media policy exists and it is reviewed every two years to assess if any change/update is required. Changes to social media platforms and functionality may occur rapidly requiring updates to some procedures in place.</p> <p>A formal review of training material for alignment of updates/topics based on management’s review of the policy was not documented.</p> <p>In addition, we noted that the existing policy or procedures does not:</p> <ol style="list-style-type: none"> <li>consider the applicability of social media content retention bylaws;</li> <li>outline process for creating and deleting social media accounts (though authority for this process is defined);</li> <li>reference to a procedure for reviewing/maintaining list of social media accounts (such as date of approval, purpose and social media owner(s)) and passwords);</li> <li>address programmatic content management configuration controls such as access, authority, business case, cost benefit, monitoring/tracking or performance management responsibilities;</li> <li>include guidelines for responding to scenarios whereby fake/duplicate City social media accounts are identified; and</li> <li>protocols to initiate create and approve advertising, which is promoted via social media.</li> </ol>			
<p><b>Implication:</b>                  The policy may not be current, and may not consider key/emerging threats and opportunities of social media. Requirements and/or expectations on the use of social media may not be clear and/or well-understood, which could lead to inconsistent and/or ineffective usage of social media platforms, accounts and content. Insufficient and/or ineffective oversight over social media, inconsistencies with the organization’s mission, vision, and its beliefs, security and/or legal concerns would ultimately reflect negatively on the organization’s reputation and security of information.</p>			
<p><b>Possible root cause:</b>                  Management informally discussed and reviewed the policy. Awareness mechanisms/training do not incorporate social media content retention bylaws and applicable legal requirements/considerations.</p>			
<p><b>Recommendation:</b>                  Management should develop/update and implement a formal set of procedures which are on an review cycle to address the following:</p> <ul style="list-style-type: none"> <li>social media emergency plan/incident response process;</li> <li>content management and archiving procedures/requirements in accordance with the social media content retention bylaws;</li> <li>procedure for creating and deleting social media accounts;</li> </ul>			

- procedure for reviewing/maintaining list of social media accounts (such as date of approval, purpose and social media owner(s)) and passwords;
- procedure to address programmatic content management configuration controls such as access, authority, business case, cost benefit, monitoring/tracking or performance management responsibilities;
- guideline when fake/duplicate social media account is identified; and
- protocols to initiate create and approve advertising, which is promoted via social media.

As discussed in Consideration for Improvement #1, developing/expanding the use of social media or number of accounts would require consultation with relevant parties involved in social media (i.e. legal department, compliance officer [or similar as applicable], HR or other related department).

When updating existing policies/procedures, management should perform a review in order to identify current sections which are either outdated or in need of enhancement. Policies and procedures should be updated/developed at the next interval/cycle. Legal advice relating to applicable laws, legal risks, and requirements should be sought in order to determine what impact this will have on social media for the organization and to develop clear procedures for retention and archiving of social media information. Implementation should include social media-specific training and information assessment targeted at both general awareness and certain pervasive social media risks.

**Management Action Plan**

<p><b>Action Plan:</b> Management agrees with the observation and will draft a formal set of procedures to be reviewed on an annual basis addressing the recommendations.</p>	<p><b>Responsible Party:</b></p>	<p>Senior Manager Communications &amp; Customer Service</p>
	<p><b>Due Date:</b></p>	<p>Q4 2019</p>

<b>2. Enhance formal oversight controls over SM policies / procedures and governance (Design Effectiveness)</b>			<b>Overall Rating: Significant</b>
<b>Impact:</b>	High	<b>Likelihood:</b>	Likely
<p><b>Observation:</b>                  A centrally managed/controlled SM reporting tool (Hootsuite) is used for monitoring four of ten active City social media accounts. Not all accounts are under the responsibility of the Communications department. We noted that there is no analysis or report generated from Hootsuite nor other formalized compliance oversight controls to identify potential incidents, duplicate social media accounts, monitor completeness of approved posts or trends, archiving procedures, appropriateness of paid advertising, that may inform current and future plans/strategies.</p> <p>The Social Media Strategy speaks about the four objectives which broadly focuses on oversight controls/ monitoring of social media activities including:</p> <ul style="list-style-type: none"> <li>• consolidation of followers under few account;</li> <li>• entertaining requests for satellite pages;</li> <li>• managing and monitoring content resources; and</li> <li>• measuring and monitoring use of social media sites.</li> </ul> <p>The activity logs within social media (for centrally managed accounts) provides history of what activity was performed by the individual with assigned access. However, a formal periodic monitoring/spot check process to review posts/content from a selection of activities and to monitor compliance with the above mentioned four objectives or policy or procedure compliance (refer also to finding #1 above) is not implemented.</p>			
<p><b>Implication:</b>                  Key mechanisms to monitor usage, attainment of goals/objectives, track complaints and timeliness of response may not be tracked consistently across all SM accounts (centrally managed and not). Measurement of and compliance with the stated objectives, SM policies / procedures is not verifiable independently. Detection of inappropriate content/posts, paid advertising, and other SM policy / procedures requirements, may not be resolved in a timely manner or actions required/taken mitigate reputational risk may not be approved or in compliance with guidelines.</p>			
<p><b>Possible root cause:</b>                  No customized system generated reporting, requiring manual efforts to compile/log activities. Instances of non-compliance are not detected/monitored. Monitoring requires daily activity logs or system reports, which are not available or require manual effort to prepare.</p>			
<p><b>Recommendation:</b>                  A complete listing of activity/posts managed/prepared by the City should be developed and retained for purposes of a) compliance monitoring and b) managing performance. The City should consider the following process elements:</p> <ol style="list-style-type: none"> <li>1. track daily activity manually for all scheduled posts by the City on SM plus City's responses as applicable to posts made by users;</li> <li>2. retain a central repository of input/approvals (via email) by appropriate City staff for each post managed/prepared by the City; or</li> <li>3. explore enhanced (alternatives) activity logging and compliance reporting capabilities from within a central monitoring tool or specific social media platforms for activity logging and spot checks.</li> </ol> <p>Other alternatives could also be considered with the objective of having a periodic monitoring, or detective, control whereby the City is able to ascertain that key controls are complied with, posts are accurately and</p>			

completely posted in the right place in a timely manner and account use and privileges are in accordance with expectations.

Management should consider adopting a coordinated approach to SM usage/activity for centrally managed or department owned specific accounts. Further, establish procedures to perform spot checks to review posts/content from a selection of activities. Results from compliance monitoring/QA should be used to update/deliver meaningful training to staff.

***Management Action Plan***

<p><b>Action Plan:</b> Management agrees with the observation and will put forward a business case to be considered with the 2020 Operating Budget for a new hire who would be responsible for the recommendations to be completed by the end of 2020. Should this not be approved Management will consider a reconfiguration of our available resources with consideration of other competing priorities.</p>	<p><b>Responsible Party:</b></p>	<p>Senior Manager Communications &amp; Customer Service</p>
	<p><b>Due Date:</b></p>	<p>Q4 2020</p>

<b>3. Define and implement strategy evaluation and Performance reporting processes (Design Effectiveness)</b>			<b>Overall Rating:</b> Moderate
<b>Impact:</b>	Medium	<b>Likelihood:</b>	Likely
<p><b>Observation:</b>                  In assessing the alignment and execution of strategic initiatives for Social Media, we consider both the plan and controls over how management measures progress to plan, and required adaptations to support changes to their strategy execution or direction based on measurable objectives/goals. We 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). For instance, goals for number of followers, number of platforms, future uses of social media, etc. are not specified.</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 is 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.</p> <p>Further, there are no recurring reporting mechanisms of KPIs and achievements against objectives/targets to departments that use social media support services.</p>			
<p><b>Implications:</b>                  Undefined/unmeasurable targets (short- and long-term goals) may lead to misalignment between decision-making and the strategy</p>			
<p><b>Possible root cause:</b>                  Metrics including targets and KPIs have not been defined to monitor and evaluate performance. Assessment of performance and activity on a periodic basis through trend analysis is not a requirement.</p>			
<p><b>Recommendation:</b>                  To demonstrate the effectiveness and impact of its social media efforts and to help direct budgeting and resourcing efforts, management should formally establish appropriate targets as well as means to measure success for reporting purposes. This would inform current and future plans/strategies in terms of strengths and weaknesses. Periodic analysis of individual accounts should be conducted (at least on a semi annual basis) to assess and evaluate current performance/achievements and take timely action to enhance social media activity, if needed, to meet the strategic objectives. Management should collect aggregated information/results about individual accounts performance to have a consolidated view, identify trends and issues, and assess whether the SM strategy components are having the desired impact or may be enhanced / reconsidered.</p> <p>Targets and KPIs should be included in the social media strategy and formally documented. Based on good practices, objectives set should be SMART. Management should have a periodic and formal review of its social media strategy and objectives, which considers measures from prior year to reassess and re-prioritize upcoming year's resources, plans and strategies.</p> <p>Analytics (retweets, clicks, etc.) are available in Hootsuite. Management should consider exploring analytics and reporting functionalities within Hootsuite to monitor social media accounts in one dashboard, acquire insights into social media activities and periodically measure their value in achieving strategic goals. Refer to Consideration for Improvement #2 for additional insights.</p> <p>In addition, Hootsuite Impact makes it easier for organizations to determine the return on investment in organic and paid social media. An executive dashboard shows how social media channels and campaigns are driving conversations in customized dashboards with graphs, tables, and KPI summaries. Social data may be used to</p>			

optimize organic and paid strategies, get real-time strategy insights, and even benchmark the performance of other organizations and agencies on social.

**Management Action Plan**

<p><b>Action Plan:</b> Management agrees with the observation’s potential for improvement and will put forward a business case to be considered with the 2020 Operating Budget for a new hire who would be responsible for the performance focused recommendations to be completed by the end of 2020. Should this not be approved Management will consider a reconfiguration of our available resources with consideration of other competing priorities.</p>	<p><b>Responsible Party:</b></p>	<p>Senior Manager Communications &amp; Customer Service</p>
	<p><b>Due Date:</b></p>	<p>Q4 2020</p>

<b>4. Develop standard forms/templates for new account creation requests (Design Effectiveness)</b>		<b>Overall Rating:</b> Low	
<b>Impact:</b>	Low	<b>Likelihood:</b>	Likely
<p><b>Observation:</b> Although a written request for the creation of a social media account is submitted by the requesting department to Corporate Communications for approval in the form of a business case, there is no set template and each department submits the account opening request in their own respective format. As per management, often there is a back and forth for revision of the business case. In addition, analysis/review of new account requests in a formal/documented manner (i.e. in a form of checklist) is not performed to drive alignment with the social media strategy/goals.</p>			
<p><b>Implication:</b> Inconsistent/irrelevant/incomplete information may be received which can lead to inefficiencies in the process and ineffective/inappropriate decision making.</p>			
<p><b>Possible root cause:</b> A defined procedure for requesting new social media account does not exist.</p>			
<p><b>Recommendation:</b> A set template/format for business case submission for account opening should be developed and posted on City intranet. Approval requirements should be clearly defined and communicated to requesting departments. Alternatively, a checklist could be developed where the requesting department is required to complete the information needed to assess cost/benefit and alignment to social media strategy and related policies and procedures. Access management processes (including password controls) and other accountabilities for content management or incident response should be documented and communicated as part of the instructions on the request form/checklist. The form/checklist should be designed to support that requests provide well thorough business cases and plans while ensuring that the controls over authorizing and containing the number of accounts and presencance mechanisms remain meaningful and manageable.</p>			
<b>Management Action Plan</b>			
<p><b>Action Plan:</b> Management agrees with the observation and will prepare a procedure to accomplish the recommendations.</p>		<b>Responsible Party:</b>	Senior Manager Communications & Customer Service
		<b>Due Date:</b>	Q4 2019

<b>5. Improve controls over Access Management (Design Effectiveness)</b>		<b>Overall Rating: Significant</b>	
<b>Impact:</b>	High	<b>Likelihood:</b>	Likely
<p><b>Observation:</b>                  Given the social media, accounts (as described in Appendix B) are managed by external parties and access is available from external networks, the current City Acceptable Use Policy does not apply. For example, the current City Acceptable Use Policy on passwords do not cover to personal accounts.</p> <p>The three observations related to social media access management are as follows:</p> <ul style="list-style-type: none"> <li>a) <b>Shared/Generic Log In:</b> The login information information/passwords to Hootsuite and individual City-managed social media accounts are shared between four staff from the Communications Department.</li> <li>b) <b>Password Management and Storage:</b> Network drive access where passwords are stored is updated when a staff member leaves; passwords are required to be changed when someone leaves and a shared ID is used. However, a tracking process to manage updates to passwords (date of change and person who made the change) and roles/individuals with whom passwords have been shared is not in place.</li> <li>c) <b>Use of Personal Accounts to authenticate access:</b> Those authorized employees assigned by the administrator, automatically have the ability to manage City page and place posts by logging on from their personal social media account. This is a limitation of Facebook only.</li> </ul>			
<p><b>Implication:</b>                  Passwords are mismanaged or compromised leading to disruption in service or potential damage to reputation.</p>			
<p><b>Possible root cause:</b>                  Only four employees have assigned access. Staff with assigned access have not changed/left department/organization since the social media program started.</p>			
<p><b>Recommendation:</b>                  Management should establish the following:</p> <ul style="list-style-type: none"> <li>a) Inform Corporate Leadership Team (CLT) and document risks on department risk register and re-assess the risk annually until such time that an alternate solution with the social media platform providers is identified.</li> <li>b) Tracking process to document details related to passwords update (date of change and person making the change) and roles/individuals with whom passwords have been shared. In addition, guidelines which provide a standard relating to the use of complexity rules for passwords should be established.</li> <li>c) Employees should be strongly encouraged not to share their passwords for City social media accounts or personal Facebook accounts, and provide a written acknowledgment or disclosure of a password breach. Such protocols should include: What happens if the person running the account leaves the organization, and whether employees are allowed, expected, or encouraged to use their personal social media accounts and technology (e.g. smartphones) for business purposes.</li> </ul>			
<b>Management Action Plan</b>			
<p><b>Action Plan:</b> Management agrees with the observation and will develop a more secure password process for access control. As well, a written guideline will be provided to employees who are granted password access that outlines best practices related to use of personal equipment to conduct city business. In</p>		<b>Responsible Party:</b>	Senior Manager Communications & Customer Service
		<b>Due Date:</b>	Q4 2019

the interim, management will prepare a procedure to accomplish the recommendations.		
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<b>6. Document key content management procedures /checklists and review/update key account level roles/responsibilities. (Design Effectiveness)</b>	<b>Overall Rating:</b> Low
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<b>Impact:</b>	Low	<b>Likelihood:</b>	Likely
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**Observation:**  
 As per the Social Media Policy, the Senior Manager Communication and Communications Officer generates, monitors, updates, edits, responds to and/or removes content within corporate social media sites to ensure accuracy and adherence to this policy, or may assign a designate for any or all of the noted functions as needed. 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.

Communications staff are responsible to address comments on posts/incoming messages for the accounts in charge but the responses provided are based on verbal discussions/implied approvals amongst the communications SM team.

Content management process flow/diagram is not documented for key social media activities, its dependencies on departments or required controls (IT and Business Process). Currently, the process is designed to be fluid and escalation of issues relies on judgement/experience of individuals reviewing/receiving information through the media; however, incidents are not defined; 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.

Since internal City departments rely on Corporate Communications for managing incidents on social media, it is not clear whether the terms of use/service level statements available to followers also apply to internal staff. For example, a specific protocols for timely identification of an inaccurate/inappropriate content and the expected timeline for responding or the frequency of monitoring activities may not be clear to departments impacted.

**Implication:**  
 Requirements or responsibilities may not be known or understood by those involved in the process. Moderation of comments posted by users are not consistent or appropriate.

**Possible root cause:**  
 Media release and other scheduled announcements on social media have multiple input mechanisms to attain agreement to the key messaging and this process relies on a number of preventative system blocks and content filters in place already.

**Recommendation:**  
 Management should develop and/or update a formal set of procedures to address the following:

- Key content management procedures/checklists. Although the use of professional judgement may be expected, management should consider including guidance (i.e. management-approved response matrix or decision tree) around when/how to connect with or “follow” another person or organization and when/how to respond to comments from employees based on an assessment of the sentiment/message of what they are posting. Procedures should include response for abuse and escalation points. May assigned moderators be uncertain on how to respond, clear reporting lines should be defined. Refer to *Appendix C* for an example of response protocol/decision tree.
- Key account level roles/responsibilities in terms of preparer and independent approver at account level or on basis of severity/nature of the post.

- Terms of use for social media should be expanded to provide clear expectations for internal department reliance how social media incidents are managed centrally. For example, clear internal terms of use/service level standards should be defined.
- Further, responses provided by the communications staff should be made after written approvals specifically for responses to incidents/negative comments/messages.

**Management Action Plan**

<p><b>Action Plan:</b> Management agrees with the observation but believes for this to be an effective on-going procedure it would require a dedicated on-going resource to oversee it. We will put forward a business case to be considered with the 2020 Operating Budget for a new hire who would be responsible for the recommendations to be completed by the end of 2020. In the interim, management will prepare a procedure to accomplish the recommendations.</p>	<p><b>Responsible Party:</b></p>	<p>Senior Manager Communications &amp; Customer Service</p>
	<p><b>Due Date:</b></p>	<p>Q4 2019</p>

# Considerations for improvement

## 1. Cost benefit of managing social media accounts in a semi-centralized environment

### Observation:

In order to maintain consistency with customer service standards, the City has chosen to apply a centralized operating model for their social media strategy; however, when scenarios which give rise to a change to this strategy or there is a need to scale the program, there may be several leading practices which the City could be applying. For instance, to respond to rapid changes in social media usage, the City may benefit from adopting a digital-first mindset for faster and better service delivery. The City may adopt a digital-first mindset by placing emphasis / prioritizing initiatives that focus on digital mediums from receiving or providing information to customers/residents.

Although the City has recognized the risks of social media, the key elements of a mature framework should be continuously reviewed to ensure:

- formal training is available and attendance monitored;
- processes and policies are defined, documented, monitored and reviewed regularly;
- systems are in place to manage social media and interactions are reviewed and tracked;
- a comprehensive incident management and escalation process is defined and is regularly tested;
- reporting is aligned to business strategy; and
- accountability and ownership is clearly defined.

Based on a review of some other municipalities and organizations, there are three common approaches to managing social media channels:

1. A centralized approach is one in which one group or person has administrative authority and content is created by or in collaboration with staff from various programs.
2. A decentralized approach is one in which content is created and managed by more than one person or body. In a decentralized model, front-line staff members create their own content.
3. A third approach, called hub-and-spoke, is one in which a small cross-functional core (hub) coordinates from a central position but execution is up to individuals, divisions, business units or teams.

Our research suggests that of Ontario's 444 municipalities, nearly half (49%) use a centralized approach; just under a third use a decentralized approach (28%); and the rest (23%) use a "mix of a central account, plus a handful of distinct accounts for specialized areas of departments" (i.e. hub-and-spoke).

There are other social media management and tracking tools on the market like Hootsuite. The City should choose a tool that will meet their current needs and can scale as the use of social media grows.

### Considerations:

The City may wish to consider creating a separate Social Media Strategy document, as the current strategy is embedded into a Council Report, to provide potential departments requesting support with a clear strategy document. The City may wish to perform cost benefit analysis to assess effectiveness of decentralized model. Such assessment should consider time/costs associated with new processes or updated controls, for example:

- a. Assess the time commitment per person (how much more) for a centralized model and a decentralized one.
- b. Implications to the central function and role for performing policy compliance monitoring and quality assurance

- c. Transition of some access management roles to IT.
- d. Centralized monitoring via a paid Hootsuite subscription (and a review of such subscription based service agreement by IT).
- e. Documenting procedures on usage of social media for advertising, spending controls for advertising, job postings, complaints management, etc.
- f. Workshops and/or surveys should be conducted for employees to voice their opinions or concerns relating to social media activities within the City.
- g. Conducting a feedback survey with communities connected by social media.
- h. Developing QA checklist aimed at compliance and evaluation of timely response or release of information.
- i. Revising the department risk register to include social media risks and mitigations.
- j. Consider updated/new archiving solutions for retaining social media records in order to comply with retention requirements.
- k. Update and review roles and responsibilities depending on the operating model for key roles such as:
  - i. strategy and training
  - ii. deciding on new platforms;
  - iii. managing corporate/flagship account;
  - iv. creating content (Messaging, photos, etc.);
  - v. maintaining and managing channel (e.g. scheduling messages, monitoring, responding); and
  - vi. setting up new platforms.

## 2. Proactive social media messaging linked to City's visions/key objectives

### Observation:

We observed that currently approximately 9,000 users follow the City of Windsor Facebook page compared to the 217,000 total population of Windsor. A best practice that calls for no more than five posts per day is used. Reach (appearing on news feed) may vary from the number of followers on a particular platform.

### Considerations:

Increased awareness or reach may be attained if management:

- a. conducted sentiment analysis as strategy/mechanism to analyze content and assess quality of content/explore opportunities. It acts like an analytics tool that involves checking how many negative and positive keywords are present in a chunk of conversation.
- b. established a budget to boost each post for it to reach the news feed of a follower.
- c. expanded the daily threshold for posts/announcements via social media.

In addition, the social media platform may be used to promote/shape the public's perception about the City and create a positive impact.

In terms of return on investment strategies, digital projects should be measured periodically by i) tracking the City's program metrics; and ii) cost-savings, channel efficiency, and brand impact. Metrics such as click-through-rates, Facebook video views, and engagement rates help optimize social media. A performance dashboard can be created that tracks operational efficiencies and cost-savings. If data is available, content or posts by followers can also be categorized and monitored into three categories, positive, negative or neutral comments/posts.

### 3. Use of social media platforms for content generation

**Observation:**

We observed consistent use of social media for promoting paid City services like Adventure Bay and the Chimczuk Museum. However, consistent use of some paid promotion has not been encouraged/required for all social media platforms/accounts.

**Considerations:**

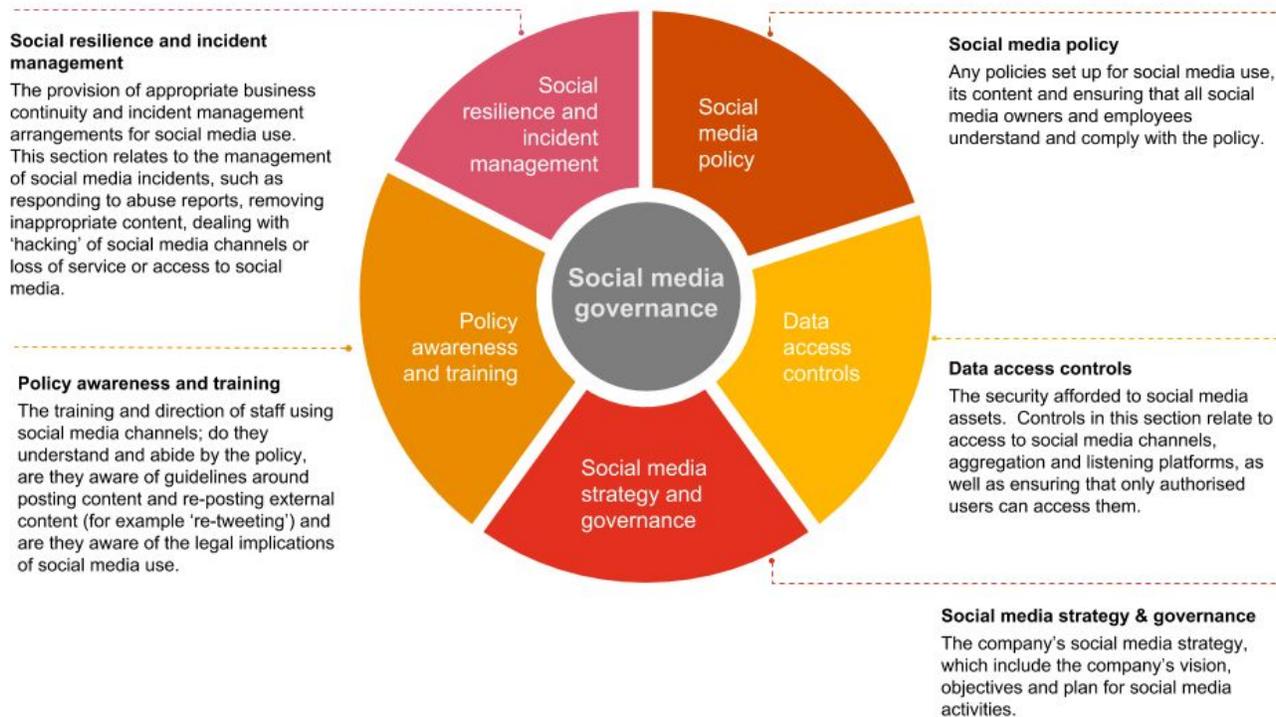
The City should document in the form of audience analysis/matrix their selection of the platforms their audience is most likely to use and target specific message types for each platform.

Where revenue generation is involved management should consider:

- a. focusing on growing existing YouTube and Instagram presence over key services City Provides.
- b. enhancing awareness for services provided by the communications department available to other City departments/ABCs
- c. focusing on building Instagram communities and leverage user generated content as one potential avenue for content with sufficient and appropriate controls and measures over the content review and approval.

# Appendix A: Overview of Social Media Framework

PwC’s Social Media Framework considers the following domains:



## Appendix B: Social Media Platforms

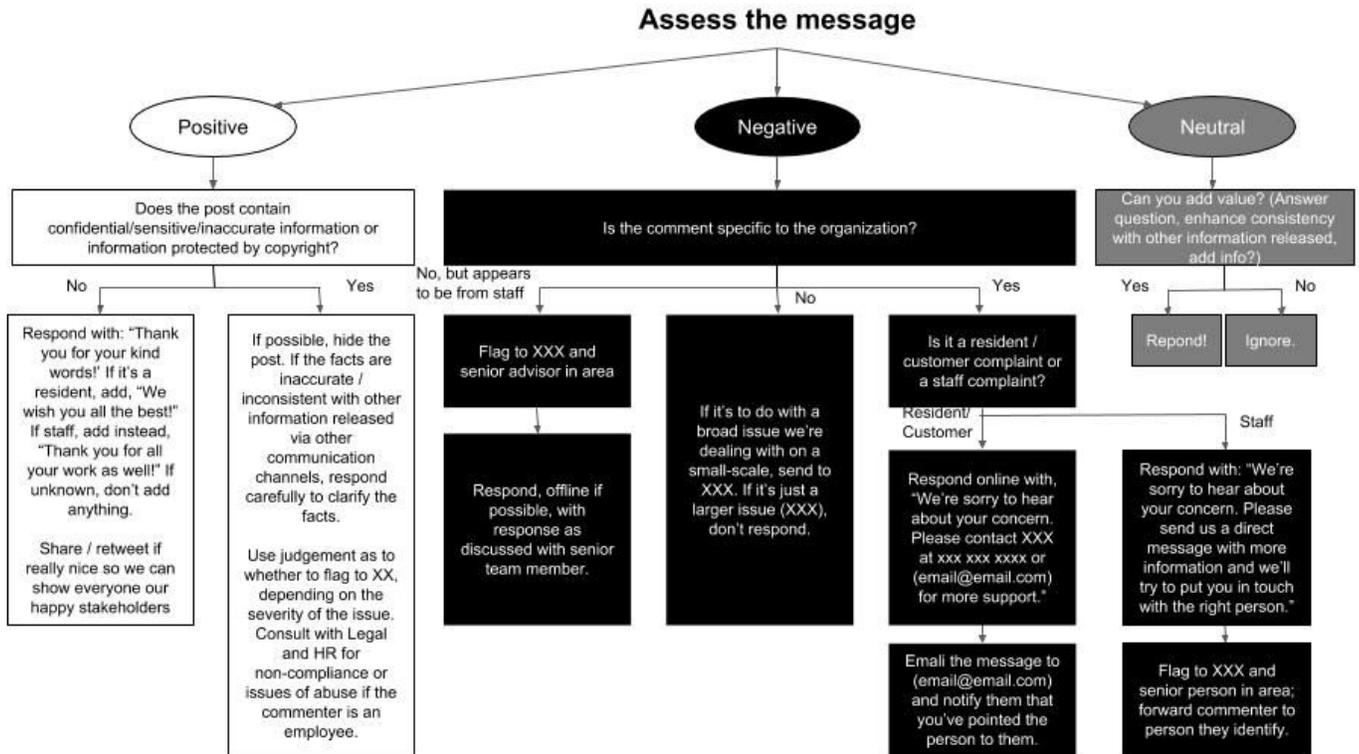
Per management, the following pertinent details are relevant to the ten active social media platforms:

	Platform	Name	Accessed by	Purpose	Date Created	Administrator
1	*Facebook	City of Windsor	✓ Shared login ID	Education and conversation regarding City of Windsor services and initiatives.	2012	Corporate Communications officer
2	*Facebook	Elections Windsor	✓ Shared login ID	Education and conversation regarding municipal elections.	2013	Corporate Communications officer
3	Facebook	Adventure Bay Family Water Park	Shared login ID	Promotion and conversation regarding water park services.	2013	Assistant Manager Adventure Bay
4	Facebook	Museum Windsor	Shared login ID	Promotion and conversation regarding museum services.	2016	Museum Curator
5	Flickr	City of Windsor	✓ Shared login ID	Photo collection and sharing	2012	Corporate Communications officer
6	Instagram	City of Windsor	✓ Shared login ID	Community engagement for select City events or programs	2017	Corporate Communications officer
7	*Twitter	City of Windsor	✓ Shared login ID	Education and conversation regarding City of Windsor services and initiatives.	2012	Corporate Communications officer
8	*Twitter	Elections Windsor	✓ Shared login ID	Education and conversation regarding municipal elections.	2013	Corporate Communications officer
9	Twitter	Adventure Bay Family Water Park	Shared login ID	Promotion and conversation regarding water park services.	2013	Assistant Manager Adventure Bay
10	YouTube	City of Windsor	✓ Shared login ID	Education through videos regarding City of Windsor services and initiatives.	2012	Corporate Communications officer

\* monitored using Hootsuite (accessible by shared log in)

✓ Passwords for these social media platforms are stored on a shared network drive with restricted access

# Appendix C: Example Response Protocol



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

## Impact consideration

Rating	Basis	Description
HIGH	Dollar Value <sup>3</sup>	Financial impact likely to exceed \$250,000 in terms of direct loss or opportunity cost.
	Judgemental Assessment	<p><b>Internal Control</b> Significant control weaknesses, which would lead to financial or fraud loss.</p> <p><b>An issue that requires a significant amount of senior management/Board effort to manage such as:</b></p> <ul style="list-style-type: none"> <li>· Failure to meet key strategic objectives/major impact on strategy and objectives.</li> <li>· Loss of ability to sustain ongoing operations:               <ul style="list-style-type: none"> <li>- Loss of key competitive advantage/opportunity</li> <li>- Loss of supply of key process inputs</li> </ul> </li> <li>· A major reputational sensitivity e.g., Market share, earnings per share, credibility with stakeholders and brand name/reputation building.</li> </ul> <p><b>Legal/Regulatory</b> 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.
	Judgemental Assessment	<p><b>Internal Control</b> Control weaknesses, which could result in potential loss resulting from inefficiencies, wastage, and cumbersome workflow procedures.</p> <p><b>An issue that requires some amount of senior management/Board effort to manage such as:</b></p> <ul style="list-style-type: none"> <li>· No material or moderate impact on strategy and objectives.</li> <li>· Disruption to normal operation with a limited effect on achievement of corporate strategy and objectives</li> <li>· Moderate reputational sensitivity.</li> </ul> <p><b>Legal/Regulatory</b> 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.
	Judgemental Assessment	<p><b>Internal Control</b> Control weaknesses, which could result in potential insignificant loss resulting from workflow and operational inefficiencies.</p> <p><b>An issue that requires no or minimal amount of senior management/Board effort to manage such as:</b></p> <ul style="list-style-type: none"> <li>· Minimal impact on strategy</li> <li>· Disruption to normal operations with no effect on achievement of corporate strategy and objectives</li> <li>· Minimal reputational sensitivity.</li> </ul> <p><b>Legal/Regulatory</b> Regulatory breach with minimal consequences.</p>

<sup>3</sup> Dollar value amounts are agreed with the client prior to execution of fieldwork.

## Audit report classification

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

# ***Appendix E: Limitations and responsibilities***

## ***Limitations inherent to the Internal Auditor's work***

### ***Internal control***

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

### ***Future periods***

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

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

### ***Responsibilities of management and Internal Auditors***

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

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

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



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