

Audit Committee Report

DATE: Monday, October 2, 2023

WARD(S): ALL

TITLE: PARKS OPERATIONS AUDIT

FROM:

Kevin Shapiro, Director of Internal Audit

ACTION: FOR INFORMATION

Purpose

To communicate the findings from the Parks Operations Audit.

Report Highlights

- The Parks Operations Division provides a mix of both internally delivered and externally contracted services to over 280 parks and open spaces across the city.
- Parks Operations is made up of three districts that support city-wide parks operations and maintenance.
- The audit has identified opportunities for improvement to ensure risks related to Park Operation's activities are efficiently and effectively mitigated.
- Management has developed action plans which will mitigate the identified risks and address the recommendations outlined in the report.
- Internal Audit will follow up with management and report on the status of management action plans at a future committee meeting.
- This audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Recommendation

1. That the Internal Audit Report on the Parks Operations Audit be received.

Background

Parks, Forestry and Horticulture Operations is responsible for the maintenance of parks and open spaces, including trail systems, playgrounds and a wide variety of sports fields and courts throughout the city. The department also maintains horticultural displays and flower beds and ensures the sustainability of the city's urban tree canopy.

An audit of Forestry and Horticulture Operations was performed and presented to the Finance, Administration and Audit Committee on June 6th, 2018, and was therefore, not included in the scope of this audit.

The objective of this audit was to evaluate the adequacy and effectiveness of the internal controls, processes, and procedures in place related to Parks Operations, and that they are adequately designed and operating as intended to mitigate business risks.

The audit approach included a review of the strategic goals, objectives and oversight of the department, review of relevant policies and procedures, service levels, safeguarding of assets, use of technology, and interviews with staff and management.

The scope of the audit covered Parks Operations activities for the period of June 2021 to October 2022.

This audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Previous Reports/Authority

Not applicable.

Analysis and Options

The City of Vaughan's Parks Operations department manages more than 200 parks, and more than 800 hectares of parks, boulevards and open space land. Amenities include 273 playgrounds, 18 splashpads, 59 tennis facility locations and 130 courts, 10 skate parks, extensive walking trails, 73 basketball courts, 58 baseball diamonds, and 150 soccer fields. Parks Operations is also responsible for winter maintenance on City walkways and pathways, and litter and debris pick-up in the parks, on sidewalks and City boulevards, and City owned cemeteries within city borders.

Financial Impact

There are no direct economic impacts associated with this report.

Broader Regional Impacts/Considerations

Not applicable.

Conclusion

Improvements are required to ensure risks related to Park Operation's activities are efficiently and effectively mitigated. The following opportunities were identified:

- Develop a Strategic Resourcing Plan and enhance the Staff Training Program

- Enhance Monitoring and Oversight of Acceptable Service Levels, Service Requests and Inspections Process
- Appropriately Safeguard Assets, Equipment and Inventory.

For more information, please contact: Kevin Shapiro, Director of Internal Audit, ext. 8293.

Attachments

1. Internal Audit Report – Parks Operations Audit
2. Presentation Materials

Prepared by

Kevin Shapiro, Director of Internal Audit, ext. 8293

Approved by

A handwritten signature in black ink, appearing to be 'K. Shapiro', with a long horizontal flourish extending to the right.

Kevin Shapiro, Director of Internal Audit