

# Audit Committee Report

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**DATE:** Wednesday, March 20, 2024

**WARD(S):** ALL

**TITLE:** PARKS INFRASTRUCTURE PLANNING AND DEVELOPMENT AUDIT

**FROM:**

Kevin Shapiro, Director of Internal Audit

**ACTION:** FOR INFORMATION

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**Purpose**

To communicate the findings from the Parks Infrastructure Planning and Development Audit.

**Report Highlights**

- Parks Infrastructure Planning and Development is a service-oriented department dedicated to the planning, design and construction of innovative, sustainable, and accessible parks and open spaces.
- The Department contributes to sound planning, design and construction administration of all municipal parks, playgrounds, and open space systems throughout the City of Vaughan.
- The audit has identified opportunities for improvement to ensure risks related to Parks Infrastructure Planning and Development 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 Parks Infrastructure Planning and Development Audit report, be received.

## **Background**

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

The audit scope included assessing that:

- Policies and procedures exist, are regularly reviewed, updated, and applied consistently.
- Effective business processes have been established to support the delivery of projects.
- Service levels have been developed, reviewed, approved, and updated appropriately.
- A framework is in place for asset management including related directives, standards and guidelines.
- Roles and responsibilities have been clearly defined.
- Interactions between internal and external customers and key City departments occur and required information is exchanged in a timely manner to support management in the life cycle management, planning and development decision making process.

The scope of the audit covered Parks Infrastructure Planning and Development activities for the period of January 2022 to September 2023. Where necessary, transactions and events pertaining to other periods may have been reviewed.

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**

Parks Infrastructure Planning and Development is a service-oriented department dedicated to the planning, design and construction of innovative, sustainable and accessible parks and open spaces. The Department contributes to sound planning, design and construction administration of all municipal parks, playgrounds, and open space systems throughout the City of Vaughan.

The Department provides input on planning studies to ensure growth and new development areas reflect the recommendations found in the Active Together Master Plan. The Department is also responsible for the review of Zoning Applications, Site Plans, Development Applications, and Subdivision Agreements as they relate to parks and open spaces.

Some of the typical park facilities that have been designed and implemented in the park systems include playgrounds and waterplay areas, soccer and baseball fields, tennis, basketball and bocce courts, shade structures and park furnishings. On an ongoing basis the Parks Infrastructure Planning and Development Division is directly involved with the capital repair and replacement works of existing sports facilities and playground systems.

### **Financial Impact**

There are no direct economic impacts associated with this report.

### **Broader Regional Impacts/Considerations**

Not applicable.

### **Conclusion**

The City of Vaughan embraces sustainable growth that balances the need to expand with opportunities to enrich lives through arts and culture, parks and trails, recreation and dedication to fiscal responsibility. Parks Infrastructure Planning and Development has made significant strides to help achieve these objectives including: the development of new parks and facilities, upgrades to existing assets and the initiation of strategic initiatives. However, improvements are required to ensure risks related to Parks Infrastructure Planning and Development activities are efficiently and effectively mitigated. These improvements can be classified into 5 broader risk and control themes. They include:

- **Updating the content of City policies, procedures and guidelines while providing more clarity on roles, responsibilities, and expectations of stakeholders.**
  - Develop a Strategic Resource Plan
  - Enhance and Update Policies and Procedures
- **Developing processes to periodically evaluate direction, strategy, programs and service delivery to ensure efficient and effective deployment of resources to achieve the City's Term of Council Priorities and Strategic objectives.**
  - Provide Guidance on the Strata Parks and Privately Owned Public Accessible Spaces (POPS)
  - Address the remaining recommendations from the Active Together Master Plan Review and Update (ATMP)
  - Undertake a Parkland Observation Project
- **Improving budgeting and forecasting processes to better align Council directives and corporate strategy with resource allocation.**
  - Determine the Impact of Bill 23 on Municipal Finances

- Update Park Asset Condition Assessments and Forecast for the Capital Asset Backlog and Requirements to Maintain a State of Good Repair (SOGR)
- **Improving project management, contract administration and management oversight.**
  - Improve General Design Standards and Procurement Strategy
  - Review Contractual Holdback Requirements
- **Leveraging advances in technology to improve business processes.**
  - Develop a Communication Plan Supported by Updated Technology

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

### **Attachments**

1. Internal Audit Report – Parks Infrastructure Planning and Development.
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