



INTERNAL AUDIT REPORT

Solid Waste Management

May 2025

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AUDIT OF SOLID WASTE MANAGEMENT

CONCLUSION AND SUMMARY

Solid Waste Management does a commendable job of managing vital services to the residents of the City of Vaughan. They ensure the fundamental services of waste collection and other services that keep residents healthy and safe. Their administration is forward thinking and supports the City's Green Directions. This audit provided a chance to examine Solid Waste Management Services' processes and provide insight into opportunities for improvement, including:

- Investigating the feasibility of combining the City's residential and commercial waste collection contracts.
- Developing strategies and operational requirements for the transition of the Blue Box program.
- Ensuring that residents moving into new homes receive their recycling and organic bins.

The City of Vaughan's residential waste collection contract is administered by the Environmental Services department and the City's commercial collection contract for City properties is administered by the Facility Management department. These contracts have different contractors and are administered by two different departments. It may be beneficial to perform an analysis to determine if having one contractor provide both residential and commercial waste collection services may provide economic benefits, as well as provide operational consistency. Additionally, if the contracts were managed by one department it may help to streamline communication, improve accountability, and enhance overall efficiency.

On January 1, 2026, municipalities across Ontario will no longer be responsible for administering the Blue Box program. Regulation has placed responsibility for the collection and management of recyclable material and achievement of diversion rates on the producers. The Province's plans for the transition began in 2016, but there are still many unknowns. The City has posted transition information on the City's website, on the waste collection schedule and in the Vaughan Newsletter. However, it would be helpful to develop customer service strategies for residents who may not be aware and proactively communicate present and future inventory requirements to community centres that sell waste containers to the public.

Developers purchase waste containers from the City and pass along the cost in the purchase price of new homes. The funds are kept in a deferred revenue account until the new home buyer orders the waste containers with proof of their Tarion agreement. We have found that there is more than \$200,000 in unclaimed inventory and there is not a process in place to match prepaid transactions to addresses. Either eliminating this process entirely or enhancing the process whereby the bins are delivered to new homes at the time the City assumes waste collection services for these new builds would significantly mitigate the associated operational and financial risks.

Internal Audit will follow up on the status of outstanding management action plans related to this audit and will report the status to a future Audit Committee meeting.

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BACKGROUND

Solid Waste Management Services is a division of Environmental Services. They manage the contract which provides residential waste collection services to more than 335,000 residents at an excess of 90,000 points of collection. This contract is coming to an end in December 2025, but there are two one year optional periods where the City can transition to the next ten year contract.

A lot of work goes into developing such a large contract. The City hired consultants to engage residents to determine their level of satisfaction with waste collection services and provide insight into what residents would consider service enhancements. A waste collection consultant was hired to take that information, benchmark the services of peer municipalities, and conduct research and interviews to determine the industry's best practices and trending innovations. With this information, the consultant is working with the City to develop the Request for Proposals (RFP) for the next residential waste collection contract.

Solid Waste Management Services is also responsible for the City's closed landfill site. They maintain and monitor the methane station and report methane levels and ground and surface water quality to the Ministry of Environment, Parks and Conservation on a legislative basis.

Solid Waste Management Services is also a point of contact for other City staff and developers to ensure the Waste Collection Design Standards are met and allow for safe and efficient collection of waste materials and supports the City's waste diversion goals.

OBJECTIVES AND SCOPE

The objective of the audit was to evaluate the adequacy and effectiveness of the internal controls, processes, and procedures in place to mitigate the business risks associated with Solid Waste Management Services.

The audit scope includes assessing that:

- Strategic plans are appropriately developed, implemented, and monitored, and align with the City's strategic initiatives and priorities.
- There is adequate management oversight, ensuring the proper execution of the Environmental Services' strategies.
- Key performance indicators have been developed and management tracks, monitors, and reports on the critical success factors.
- Policies and procedures are regularly reviewed, updated, and applied consistently.
- IT systems are being leveraged and used to their maximum capabilities.

The scope of the audit covered Solid Waste Management Services' activities for the period of January 2024 to April 2025.

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DETAILED REPORT

1. *Investigate the Feasibility of Combining the City's Residential and Commercial Waste Collection Contracts*

The City hired a Waste Collection Consultant to prepare a report of the industry's best practices and assess whether these practices align with City of Vaughan's strategic plans, respond to citizen feedback, and are based on financial responsibility. The second phase entails collaborating with the City to develop the RFP for the next waste collection contract, which is still in progress.

The City has two waste collection contracts. Solid Waste Management is responsible for the contractor that provides curbside waste collection for residents. Facility Management is responsible for the contractor that provides waste collection services for City owned facilities and parks.

Both contracts expire at the end of 2025, but Solid Waste Management will extend the current residential waste collection contract for 2 years and 3 months to accommodate the transition to the new waste collection contract. The residential contract is approximately \$90 million over ten years. The commercial waste collection contract is approximately \$1 million over five years. There may be significant cost savings by having one contract that covers both.

Another point to consider when developing the new RFP is in Canada, approximately 97% of the waste requiring final disposal is sent to landfills and 3% is incinerated. The City's residential contract includes the collection and disposal of multiple streams of waste. Waste which cannot be recycled, reused or repurposed is incinerated. While the City's commercial waste which is not recyclable or organic is brought to a landfill. It may be beneficial to consider incineration to support the City's Green Directions commitment and anticipate future disposal restrictions. There are projections that landfills in Ontario will be at capacity within the next ten years. In addition, the Government of Canada website states that incineration can reduce the volume of municipal solid waste by 90%.

There are advantages to having one contract to provide residential and commercial waste collection and disposal services. It streamlines communication, improves accountability, and enhances overall efficiency. This centralized approach reduces confusion, ensures timely responses, and ultimately leads to better customer satisfaction.

Recommendations

We recommend that management:

- Investigate the feasibility of combining the City's residential and commercial waste collection contracts.
- Ensure that a consistent methodology is factored into the contract(s) as it relates to waste which cannot be recycled, reused or repurposed.

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Management Action Plan

Management agrees with the recommendations.

The City's Facility Management department and Environmental Services department have recently explored the integration of waste collection services under one consolidated future contract (contract award in 2026; contract start in 2028). Both Facility Management and Environmental Services have agreed that a consolidated waste collection contract offers the potential to streamline service delivery, reduce costs through economies of scale, and align with the City's commitment to continuous improvement and environmental sustainability and support Green Directions Vaughan. Environmental Services intends to take contractual responsibility for waste collection from City facilities starting April 1, 2028, through the implementation of this new contract award. Facility Management will be an active partner to oversee waste collection within the buildings, as they are subject matter experts in these spaces (Complete).

Within York Region, municipal waste disposal is the responsibility of the regional government. Through the exploration of the integration of the waste collection contracts, the City will leverage the waste disposal expertise at the regional level to ensure consistent waste disposal methods for waste that cannot be recycled, reused, or repurposed. Environmental Services has received confirmation from York Region that they can accommodate the facility-related tonnages, ensuring consistent and reliable disposal methodology through the new service contract (Complete).

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2. *Develop Communication Strategies and Operational Requirements for the Transition of the Blue Box Program*

According to Ontario Regulation 391/21 made under the Resource Recovery and Circular Economy Act, 2016, producers will be responsible for the Blue Box Program across Ontario on January 1, 2026. This will be coordinated through Circular Materials Ontario. They will provide assurance that producers provide collection services to local communities, manage blue box materials, and achieve diversion targets to improve diversion, address plastic waste, and recover resources for use in the economy.

Currently, blue boxes are available for purchase or exchange on-line, at the JOC or from selected community centres. While Solid Waste Management is responsible for ordering stock from the manufacturer of blue boxes for on-line transactions and those made at the JOC, the office administrators of community centres are responsible for ordering from the manufacturer directly.

We have found that the Blue Box Program transition has not yet been effectively communicated to the staff of community centres. This could result in community centres having an excess of blue boxes by the end of the year. Additionally, customer service issues may arise as some centres may continue to sell blue boxes, while others will not.

While Solid Waste Management have provided information about the Blue Box Program transition to the public on multiple platforms, they have not finalized the strategy of handling resident complaints regarding blue box collection issues. As Solid Waste Management is still awaiting Circular Materials Ontario's post-transition operating model, it is undecided whether they will direct them immediately to the other party or receive the information and register the complaint on the resident's behalf.

During COVID, the City decided on hiring a courier to provide a waste container delivery service. When circumstances made it no longer necessary to provide this contactless service, management regarded this service as a way of efficiently filling resident orders while freeing up staff to attend to their other duties. Blue boxes, green bins and kitchen containers are ordered and paid for on-line, and the courier delivers the new or replaces damaged waste containers as instructed by staff. However, the blue box transition also impacts the volume of waste containers which will be delivered to residents by the City's contracted courier. Provisions of the new courier contract should reflect that only blue boxes purchased prior to January 1, 2026, will be eligible for delivery.

The Province has mandated the transition as of January 1, 2026. Legislation does not require Circular Materials Ontario to provide their operating model or consult any of the municipalities as of their service standards. Circular Materials Ontario is committed to providing seamless recycling collection and management throughout the Province. However, developing a communications strategy and a plan to address resident concerns, as well as adjusting inventory requirements will provide proactive measures to assist in the transition. Doing so will also mitigate reputational and financial risks.

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Recommendation

We recommend that management:

- Ensure that the Blue Box Program transition is effectively communicated to all stakeholders.
- Finalize a strategy to address resident complaints prior to the transition.
- Ensure the new courier contract properly reflects the volume of waste container delivery.

Management Action Plan

Management agrees with the recommendations.

Environmental Services, in collaboration with Communications, Marketing and Engagement, developed and implemented a comprehensive communication plan in late 2024 to ensure stakeholders are informed about the upcoming transition. This plan highlights key transition information through various communication channels, including social media posts, digital signage, the waste collection calendar, council communication packages, and frequently asked questions. Environmental Services has worked with Communications, Marketing and Engagement to update the plan, ensuring active consultation and engagement with all stakeholders, including staff at community centers. Additionally, Environmental Services has engaged Recreation Services to strengthen communication moving forward, including providing them with FAQs to circulate among staff outlining the program transition requirements. This strengthened alignment will ensure questions about this change are communicated and answered within a timely manner (Complete).

Circular Materials Ontario, the producer responsibility organization responsible for implementing and managing the new Extended Producer Responsibility (EPR) recycling system in Ontario, has committed to releasing detailed information about the transition in Q3 of 2025. Once this information becomes available, the strategy for addressing resident complaints will be finalized. Currently, limited information on how this process will be streamlined is available, despite ongoing staff efforts to engage with Circular Materials Ontario (Q1-2026).

The new courier contract is under development and will reflect the changes mandated by Regulation 391/21. As of December 31, 2025 the City will no longer sell or exchange recycling bins. It will be stipulated in all relevant contracts that only pre-paid recycling bins will be distributed following the transition date (Q1-2026).

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3. *Ensure that Residents Moving into New Homes Receive their Recycling and Organic Bins*

As part of the Site Plan approval process, developers are required to pay the City for recycling and organic bins for each new home they are building, at rates outlined in the Environmental Services Fee By-law. The money submitted by the developers is retained by the City in two separate deferred revenue accounts, one for recycling bins and one for organic bins.

When the home is ready for occupancy, the onus is placed on the resident to contact the City to collect their bins. To receive their bins, the resident will provide the City with a copy of their Tarion agreement. The transaction is recorded in AMANDA and the corresponding revenue is drawn down from the deferred revenue accounts.

As part of this audit, it was discovered that at the end of Q1 2025, there was \$103,719.82 in the Recycling Bin deferred revenue account and \$127,169.62 in the Organic Bin deferred revenue account.

After discussions with management, it was determined that they do not reconcile these transactions by address. As a result, there is no way of knowing the addresses of the new homes who have not picked up their prepaid bins nor the total number of addresses outstanding. Therefore, it is impossible to determine the age of the deferred revenue in their respective accounts or be able to develop appropriate KPI's to measure the success of this initiative. This increases both operational and financial risks, as waste diversion targets may not be met and revenue not being recognized in a timely manner.

Recommendation

We recommend that management:

- Reevaluate the design of this process. This may include:
 - Eliminating the process entirely by removing the requirement for developers to prepay for recycling and organic bins, thus allowing residents to procure their own bins either from the City or a retailer of their choosing.
 - Having either the developer or the City deliver the recycling and organic bins to each address at the time the City assumes waste collection services for these new builds. This would ensure that 100% of these addresses receive their bins and significantly mitigate the operational and financial risks identified above.
- Work with Financial Services and Financial Planning and Development Finance to develop a strategy to begin recognizing the revenue from the deferred revenue accounts for recycling and organic bins.

Management Action Plan

Management agrees with the recommendations.

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Environmental Services, in conjunction with Development Engineering, will evaluate the prepaid bin program for new homes to identify process improvements or, if warranted, determine appropriate steps to discontinue the program. (Q4-2026).

Environmental Services will review the revenue implications of the current program with Financial Services and Financial Planning and Development Finance and evaluate the current process accordingly. (Q1-2026)

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4. *Improve the Inventory Management System*

An effective inventory management system offers many benefits, primarily around cost reduction, improved efficiency, and enhanced customer satisfaction. It also mitigates tracking errors and risks of misappropriation.

Solid Waste Management's inventory management system is a manual process and is primarily concerned with having enough waste containers in stock to meet residents' needs. A weekly inventory count is compared to how many waste containers were delivered and whether they were prepaid, purchased, or exchanged for damaged ones. These records provide insight into ordering requirements, but they do not effectively mitigate the risks of inventory tracking errors or supply manipulation. Having the extra step of reconciling supply to revenue may provide more assurances inventory is being effectively managed.

Solid Waste Management has a supply of garbage tags for residents who need to put out more garbage bags than the allotted amount. Garbage tags can be purchased on-line and at the Joint Operations Centre (JOC). Solid Waste Management also distributes the garbage tags to Service Vaughan and selected community centres. Although sales are tracked by their respective systems and revenue is posted to the appropriate accounts in the general ledger, Solid Waste Management does not have any line of sight on how the garbage tag inventory is managed once distributed to Service Vaughan and the community centres. This leaves inventory vulnerable to tracking errors and possible misappropriation. Requiring the sellers of garbage tags to periodically report back to Solid Waste Management may provide assurance that Service Vaughan and community centres are effectively managing their inventory and mitigating the associated risks.

Solid Waste Management uses AMANDA to track inventory purchases and a spreadsheet to track waste container deliveries. Employing an inventory module to reconcile inventory to points of sale would improve inventory management and mitigate risks of errors and misappropriation and enhance customer service. Additionally, developing service level agreements to ensure sellers of garbage tags have an inventory management system in place may provide Solid Waste Management with increased inventory oversight.

Recommendation

We recommend that management:

- Work with OCIO to implement an inventory management system.
- Develop Service Level Agreements with Service Vaughan and Recreation Services to provide assurance the garbage tag inventory is being effectively managed.

Management Action Plan

Management agrees with the recommendations.

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Environmental Services will engage OCIO to explore an inventory management system (Q4-2026).

Environmental Services will also work with Recreation Service and Service Vaughan to develop Service Level Agreements to increase inventory oversight (Q4-2026).

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5. Enhance Contract Management

The solid waste management contract is the City's largest financial contract. The contractor provides waste collection for over 90,000 properties. These properties include private homes, multi-complex residence and 134 residential/commercial properties. While the contract is managed effectively, we have found a few opportunities for improvement.

The current contract outlines various service level standards. For example, the hours of residential waste collection are on a four-day collection schedule from 7:00 am until 6:00 pm. The contractor has found it challenging to provide all of their collection and disposal services between those hours. Collector injuries and mechanical problems are the main causes for delays.

Curbside waste collection is a manual process in Vaughan. Lifting and handling bins of recycling and organic waste and lifting bags of garbage puts collection operators at risk of injury. Collection time can be delayed as the operator is treated, the supervisor is called, and a replacement is found.

The trucks were new at the beginning of the contract but now are getting old and prone to breakdowns. Although the contractor has added some new trucks to the fleet that collects Vaughan's waste, collection time is impacted by occasional mechanical issues and the time needed to substitute vehicles.

In addition, conditions tend to change over the duration of the contract. In particular, since the beginning of the current waste collection contract, the City of Vaughan's population has grown along with increases in points of waste collection.

As a result, the contract is being amended to increase the hours of operations. Although these delay issues have been known for some time now, it has taken until the end of the contract to reassess these service standards.

We found that the City has never enforced any of the penalties or liquidated damages listed within the contract. Hindrances include the fact that infractions concerning contamination and mixing of residential and industrial/commercial and institutional waste cannot fall solely on the contractor. The waste collectors have stickers to provide explanations why waste is not collected, and these incidents are reported to their supervisor, who informs the City. But some mixed waste is concealed and only revealed at the transfer station.

Misplaced and damaged collection bins are difficult to prove collector negligence. The City has the program to replace damaged City recycling boxes and organic bins which addresses these issues.

An acceptable Commercial Vehicle Operator's Registration (CVOR) is a requirement for awarding the contract. The Ministry of Transportation has developed a rating system and a program for addressing violations. But the Ministry is not required to alert organizations relying on the services of contracted commercial vehicles. Although the rating is available on the website, the City does not monitor the contractor's rating which may indicate issues.

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There are 134 mixed (residential/commercial) properties which, in 2005, were given waste collection eligibility. Recycling and organic collection are not included for these properties. Solid Waste Management automatically adds these points of collection to the data they submit to the contractor for invoicing on a monthly basis. There are possibilities the contractor doesn't collect from these locations because they are no longer in business, or the business has privatized their waste collection. In preparation of the new waste collection contract, the Solid Waste Management team have begun an exercise of contacting the property owners to determine if they are still in need of collection services.

Conditions tend to change over the duration of the contract. That's why there is a need to continuously assess and adjust service standards to ensure effective and timely delivery. Penalties and liquidated damages are only effective if management is able to identify and provide evidence of infractions. Although the Ministry of Transportation manages the CVOR program, the City should proactively investigate any concerns the Ministry has identified. Having a process in place to periodically assess waste collection for mixed properties may provide cost savings for the City. Overall, enhanced contract oversight may help to mitigate operational, reputational and liability risks.

Recommendation

We recommend management:

- Examine and address recurring waste service delivery issues in a timely manner.
- Ensure that only penalties and liquidated damages which can be identified and validated be included in the next waste collection contract.
- Develop a process to periodically determine the contractors CVOR rating and investigate any issues.
- Develop a process to periodically assess whether mixed properties still require the City's waste collection services.

Management Action Plan

Management agrees with the recommendations.

Waste service delivery issues, as detailed above, will be addressed through the development and execution of the new waste collection contract. This contract is under development and will include the allocation of additional staff to work directly with the contractor, ensuring the timely identification and resolution of waste service delivery issues. (Contract completion: Q4-2025; Implementation: Q2-2028)

Staff are also working closely with the consultant to ensure that penalties and liquidated damages are applied only when they can be clearly identified and validated through staff oversight and/or technological advancements, such as cameras and AVL/GPS tracking. (Q4-2025)

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Furthermore, the new contract will require the contractor to provide an annual CVOR rating, along with summary data for a two-year period, both upon request and as part of the yearly review. This provision will allow the City to identify potential issues related to the CVOR rating and engage the service provider in addressing and resolving any concerns. (Q4-2025)

Environmental Services will integrate the lessons learned from our current mixed property review process to develop a Standard Operating Procedure (SOP) for the assessment and validation of commercial properties included in the residential service collection contract. (Q4-2026)

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6. *Expand on Methods to Increase Textile Diversion*

The City engaged a Waste Collection Consultant to ensure the next municipal waste collection RFP requirements continue to effectively meet the needs and expectations of residents. The first part of the engagement required the consultant to evaluate the citizen engagement work already conducted by the City, conduct a jurisdictional scan of best practices that includes cost estimates for proposed program enhancements, and provide recommendations. This resulted in a comprehensive Best Practices Report.

The report noted the high rate of growth of key waste streams, in particular, textiles. According to a 2023 study by the National Association for Charitable Textiles Recycling, it was estimated that 1.3 million tonnes of used/waste textiles are generated each year in Canada, with 76% being sent to landfill sites. The consultant indicated that some of Ontario's municipalities, such as the City of Orillia and Simcoe County, are providing curbside pick-up for textiles. One of the report's recommendations is for the City of Vaughan to consider providing the same curbside service.

In Vaughan, textile bins are located at specific multi-residential complexes. Usually, the bins are located in the underground garage. The City has a zero revenue contract with three charitable partners, Salvation Army, Cornerstone for Recovery and B'nai Brith to maintain these bins and collect the textiles for purposes of reuse.

The consultant responsible for engaging City residents reported that 91% of those surveyed supported the City expanding textile donations to City facilities. However, the City has By-law 122-2022 which prohibits the placement of textile bins on City property. The By-law addresses concerns about overflowing bins and the potential for illegal dumping.

Responsible waste management would be positively affected by diverting more textiles from landfills. Expanding services include curbside textile collection and locating textile bins inside select libraries and community centres where they can be monitored by City staff may help to increase diversion rates as well as confirming the City as a proponent for reuse and repurpose endeavours.

Recommendation

We recommend that management:

- Continue to develop and implement strategies to increase textile diversion.
- Reconsider By-law restrictions on textile bins and investigate the feasibility of placing textile donation bins in select libraries and community centres.

Management Action Plan

Management agrees with the recommendations.

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The City will continue to explore and implement innovative strategies to enhance textile recycling programs. Current ideas under consideration include in-school textile collection challenges and expanded educational initiatives (Q2-2026).

Environmental Services will consult with By-law and Compliance, Licensing and Permit Services, Facility Management, and Recreation Services to assess the feasibility of piloting a textile collection program at select community centers and/or libraries within Vaughan. It is recognized that an amendment to the licensing by-law would be required to permit textile collection on City property. Additionally, successful implementation of this program would require support from By-law and Compliance, Licensing and Permit Services, Facility Management and Recreation Services (Q4-2026).

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7. *Ensure the City is Compliant with Waste Audit Regulations*

The Ministry of the Environment, Conservation and Parks (MECP) Regulations 102/94 and 103/94 requires waste audits to be conducted to measure waste streams, develop strategies for waste diversion, and report results on an annual basis. For the City of Vaughan, City Hall and the Joint Operations Centre (JOC) are required to be audited. Commercial waste collection from City Hall and the JOC is overseen by the Facility Management department.

In November 2023, a consultant was hired by Facility Management to conduct waste audits. The consultant indicated that staff were asked to collect office waste over a 24 hour period for the City Hall audit and 72 hours for the JOC. The consultant counted and weighed the waste. A calculation of City Hall's diversion rates from landfills was 87.7%, while the waste diversion rate for the JOC was only 29.87%. The report included the methodology of their calculations. The consultant provided recommendations for improved waste diversion and proposed that the potential diversion rate of City of Vaughan - City Hall could be 95.21% and potential diversion rate of the JOC could be 67.99%.

Although the waste audit took into consideration the impact of the hybrid work model at City Hall, there seems to be a significant difference between the two City locations. We found that staff were not told to hold onto their waste as the reports indicate. Further, the waste auditors had limited access to the JOC's recyclables.

In addition to conducting an initial waste audit, legislation requires the City to develop a strategy for waste diversion at the above noted City facilities and annual results should be reported and posted where most staff members have access. Although Facility Management incurred the cost of the waste audits, a staff member from Policy Planning and Special Programs was identified as the contact person for the report. In turn, the reports were prepared into a slide deck and presented to the Corporate Waste Working Group, as well as the informal Green Team and their respective departments during staff meetings.

Although commercial waste collection from City Hall and the JOC is overseen by the Facility Management department, there is some confusion about which area of the organization is responsible for complying with MECP legislation regarding waste audits. The City has not performed any additional waste audits since 2023. The recommendations contained in the report have not been implemented and a formal waste diversion strategy for the above noted City facilities has not been developed. The City should consider the legislative and reputational risks of noncompliance.

Recommendation

We recommend that management:

- Consider assigning roles and responsibilities to ensure the City's commercial waste management is compliant with MECP Reg. 102/94 and 103/94.
- Source an appropriate consulting firm which will conduct waste audits using consistent methodologies on an annual basis.

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- Accepted recommendations should be implemented accordingly.
- Ensure waste diversion strategies are effectively communicated to staff and are readily available for reference.

Management Action Plan

Management agrees with the recommendations.

Effective April 1, 2028, the Environmental Services department will assume responsibility for waste collection within City facilities, as well as compliance with waste regulatory requirements under Ontario Regulation 102/94 and 103/94 (Q2-2028).

Environmental Services will explore Waste Audit Training opportunities through the Ontario Circular Innovation Council to ensure staff are equipped with the tools and knowledge necessary to conduct or oversee waste audits in accordance with provincial regulations. Provisions related to waste audit requirements have also been included in the new waste collection contract, to be procured if needed (Q1-2028).

Following the transition of facility waste management responsibilities, Environmental Services will continue to build from the plans developed by Facility Management to implement waste diversion strategies, with annual results reported to ensure transparency and accountability. Successful implementation of this plan would require support from Facility Management.(Q2-2028).

Environmental Services is committed to ensuring that waste management practices and regulatory obligations are clearly communicated to all stakeholders. Upon program transition, Environmental Services will collaborate with Communication, Marketing and Engagement to develop and implement a comprehensive communication plan to ensure all stakeholders are informed of the new program details and expectations (Q2-2028).

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8. Enhance Standard Operating Procedures

A formal documented standard operating procedure (SOP) helps to provide consistency, adherence to relevant regulations, minimizes errors, prioritizes safety, and provides assurance against knowledge loss. Solid Waste Management primarily oversees contractors, but they do have other operational activities which would benefit from SOPs.

Solid Waste Management has one SOP for the monitoring of the City's landfill methane station. It is well developed and includes all of the pertinent requirements such as outlining the roles and responsibilities; provides a methodology which ensures activities are performed consistently; the SOP helps prevent knowledge loss; and there is evidence it is reviewed and revised on a regular basis. However, the SOP contains a generic username and password to access the methane monitoring system. This not only exposes the City to safety and security risks, sharing a generic password is noncompliant with the Corporate Acceptable Use of Information Technology Policy.

Assigning each individual who requires access to the system a username and having them create a personalized password would mitigate the risks of unauthorized access and provide assurance for accountability for activity within the system.

Recommendation

We recommend that management equip all staff with access to the methane monitoring system with a unique username and password and have those requirements reflected in their SOP.

Management Action Plan

Management agrees with the recommendations.

All staff with access to the methane monitoring system have been assigned unique usernames and passwords. The Standard Operating Procedure (SOP) has been updated to reflect this change, and the generic username and password have been removed from the system (Complete).

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9. Mitigate the Risks of Personal Injury Liability

The City of Vaughan has a closed landfill site which is located at the end of Teston Road, just east of Keele Street. It is located south of North Maple Regional Park and just north of property owned by the City of Toronto. Solid Waste Management is responsible for monitoring and reporting the methane levels and testing the ground and surface water quality.

The main entrance is a gate which is secured with a key lock which is accessible by Vaughan City staff and the City of Toronto's staff. The gate displays signage prohibiting unauthorized access. While a fence is attached to the gate on the north side of the road which is the division between Vaughan's property and that of Toronto's, there is no fence on Toronto's side. On further inspection, the fence on Vaughan's property does not extend to the parking lot adjacent to the closed landfill site.

The City's Facilities and Parks Delivery Department is considering making the Site accessible to the public in the future, however, the City has yet to decide on the exact future use of the Site. Although the closed landfill site is restricted to the public, since the North Regional Park has opened, the City has seen increased activity from hikers and dog walkers. Solid Waste Management is aware of areas of fencing which need repair.

There are substantial risks of not adequately preventing public traffic. Signage and installing surveillance cameras may not significantly reduce the City's liability for personal injury of trespassers. Solid Waste Management stated that repairing and installing adequate fencing may cost upward of \$1 million.

Decisions and actions planned to use the closed landfill as parkland may reduce the City's liability risk and the costs of maintenance. In the meantime, a cost and benefit analysis to determine whether to secure the site by reinforcing fencing may reduce liability risks.

Recommendation

We recommend that management from Environmental Services and Facilities and Parks Delivery assess the immediacy of park planning and, in the interim, consider whether preventive measures to reduce the risk of public traffic is warranted.

Management Action Plan

Management agrees with the recommendations.

Environmental Services will work with the North Maple Regional Park Development Team, Legal Services and Risk Management to consider whether preventive measures to reduce risk to the public traffic within the landfill site are required (Q1-2026).