



INTERNAL AUDIT

Annual Report:

January 2020 – December 2020

May 2021

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PURPOSE OF INTERNAL AUDIT

The Internal Audit Department provides independent, objective assurance and consulting activity designed to add value and improve the City's operations. The Department helps the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The department's core responsibilities are to conduct risk based operational and compliance audits and provide advisory services.

The Internal Audit Department's activities support the City's Term of Council Service Excellence Strategic Priority of "Good Governance".

INTERNAL AUDIT – GOVERNANCE STRUCTURE

Internal Audit reports functionally to Council through the Audit Committee and administratively to the City Manager.

According to the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Audit (Attribute Standards 1110 - Organizational Independence), the chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. Appropriate reporting lines are critical to achieve the independence, objectivity, and organizational stature for an internal audit function necessary to effectively fulfill its obligations. Reporting lines are also critical to ensuring the appropriate flow of information and access to key executives and managers.

Functional Reporting Relationship:

The functional reporting relationship to Council through the Audit Committee helps ensure that the Internal Audit Department is free to work independently and objectively and is ultimately responsible for ensuring that Internal Audit has the resources and access to information to enable it to fulfil its mandate. These functional responsibilities include:

- Approving the Internal Audit Charter and Internal Audit Risk Based Work Plan.
- Ensuring that Internal Audit is appropriately resourced and has sufficient authority and standing to carry out its tasks effectively.
- Making appropriate inquiries of management and the Director of Internal Audit to determine whether there are inappropriate scope or resource limitations.
- Ensuring that the Director of Internal Audit has direct access to the Audit Committee Chair and committee members and is accountable to the Committee.
- Receiving communications from the Director of Internal Audit on the Department's activities relative to its risk-based work plan and other related matters.
- Reviewing and monitoring management's responsiveness to audit findings and recommendations.

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- Monitoring and assessing the quality and effectiveness of Internal Audit, and its role in the overall context of the City's governance framework.
- Approving decisions regarding the appointment and removal of the Director of Internal Audit.
- Approving the compensation of the Director of Internal Audit.

The Director of Internal Audit assists Council in fulfilling their functional responsibilities by:

- Reviewing the Internal Audit governance structure and attesting to the Department's organizational independence on an annual basis.
- Providing feedback on the sufficiency of internal audit resources through the Internal Audit Risk Based Work Plan and through participation in the City's annual budgeting process.
- Providing briefing sessions to the Mayor and Members of Council on emerging risks.
- Presenting reports related to the Department's activities through the Audit Committee.
- Providing an annual update on the status of all outstanding management action plans so that Council can review and monitor management's responsiveness.
- Providing an annual update on the effectiveness of the City's Anonymous Reporting System.
- Reporting annually on the Department's performance. This information can be used by Council to gauge the quality, efficiency and effectiveness of the Internal Audit Department.

Administrative Reporting Relationship:

The administrative reporting relationship to the City Manager helps facilitate the day-to-day operations of the Internal Audit Department. This includes:

- Providing appropriate office space, supplies and equipment.
- Human Resources, Information Technology, and Purchasing support.
- Internal communications and information flow.
- Administration of the Internal Audit activity's policies and procedures.

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Internal Audit Policy:

The Internal Audit Charter was developed and approved by Council in October 2012. The Charter was revised and renamed the Internal Audit Policy and approved by Council in June 2014. The Policy was further revised last year and approved by Council on June 29, 2020.

The Internal Audit Policy is a formal document that defines the Internal Audit Department's purpose, authority, and responsibility. It establishes the Internal Audit Department's position within the City, including the nature of the functional reporting relationship with Council; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

The policy requires that it be reviewed at least once a year to ensure that it is up-to-date and effective. Based on the review Internal Audit conducted in December 2020, the policy remains up-to-date and effective, and no further revisions are recommended at this time.

Annual Declaration of Organizational Independence:

According to both the City's Internal Audit Policy and IIA Attribute Standards 1110 - Organizational Independence, the Director of Internal Audit must confirm to the Audit Committee at least annually, the organizational independence of the internal audit activity. In addition, IIA standard 1110.A1 states that the "internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results. The chief audit executive must disclose such interference to the board and discuss the implications."

This statement confirms that the Internal Audit Department has been able to carry out its activities free from management interference and remains organizationally independent.

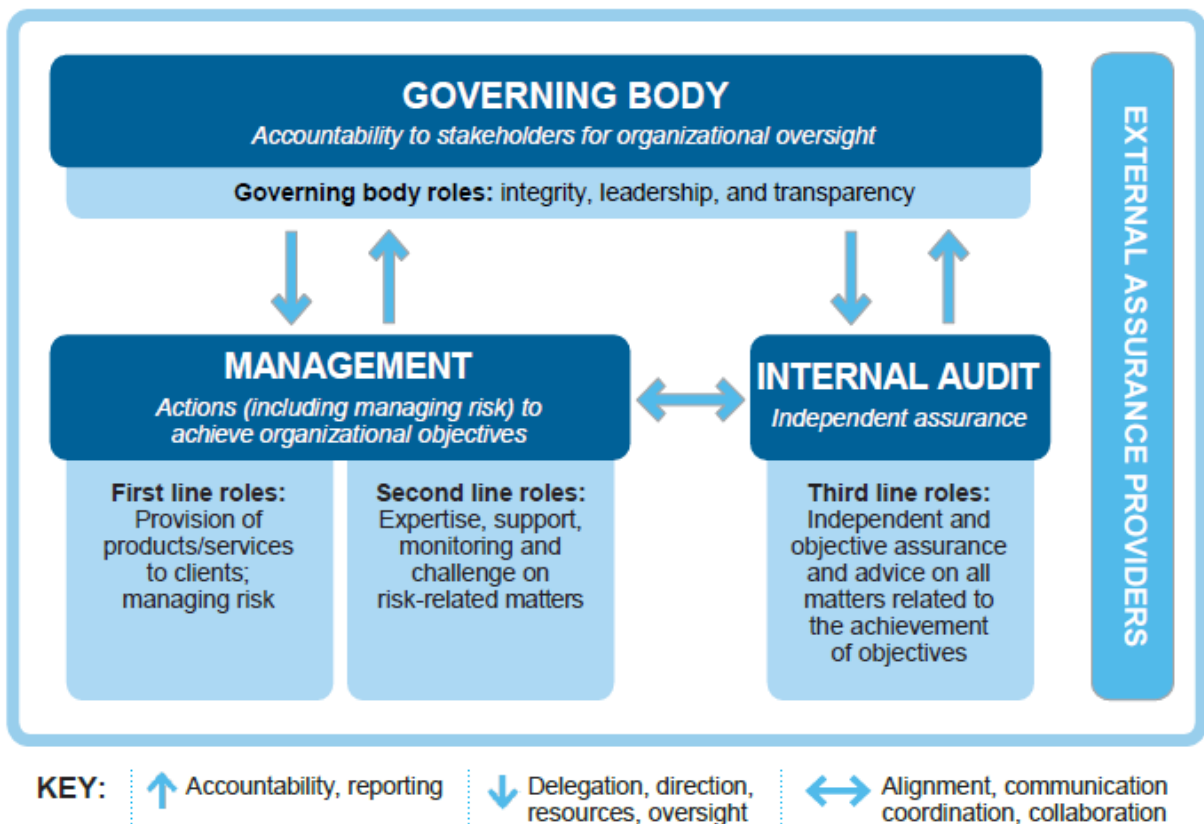
Any threats to the Internal Audit Department's independence or objectivity, whether perceived or actual, will be managed at the individual auditor, engagement, functional, and organizational levels, and be brought to the attention of Council should it occur.

The IIA's Three Lines Model:

In 2020, the IIA updated the Three Lines Model. The updated model helps organizations better identify and structure interactions and responsibilities of key stakeholders toward achieving more effective alignment, collaboration, accountability and objectives.

The model adopts a six-step, principles-based approach. It outlines the roles of various leaders within an organization, including oversight by the board or governing body, management and operational leaders including risk and compliance (first- and second-line roles), independent assurance through internal audit (third line) and it addresses the position of external assurance providers. The model applies to all organizations, regardless of size or complexity.

The IIA's Three Lines Model



The governing body, management, and Internal Audit have their distinct responsibilities, but all activities need to be aligned with the objectives of the organization. The basis for successful coherence is regular and effective coordination, collaboration, and communication.

The Three Lines Model is most effective when it is adapted to align with the objectives and circumstances of the organization. How an organization is structured and how roles are assigned are matters for management and the governing body to determine. The governing body may establish committees to provide additional oversight for particular aspects of its

responsibility, such as audit, risk, finance, planning, and compensation. Within management, there are likely to be functional and hierarchical arrangements and an increasing tendency toward specialization as organizations grow in size and complexity.

Functions, teams, and even individuals may have responsibilities that include both first and second line roles. However, direction and oversight of second line roles may be designed to secure a degree of independence from those with first line roles — and even from the most senior levels of management — by establishing primary accountability and reporting lines to the governing body. The Three Lines Model allows for as many reporting lines between management and the governing body as required.

Second line roles may include monitoring, advice, guidance, testing, analyzing, and reporting on matters related to the management of risk. Insofar as these provide support and challenge to those with first line roles and are integral to management decisions and actions, second line roles are part of management's responsibilities and are never fully independent from management, regardless of reporting lines and accountabilities.

A defining characteristic of third line roles is independence from management. The Principles of the Three Lines Model describe the importance and nature of internal audit independence, setting internal audit apart from other functions and enabling the distinctive value of its assurance and advice. Internal audit's independence is safeguarded by not making decisions or taking actions that are part of management's responsibilities (including risk management) and by declining to provide assurance on activities for which internal audit has current, or has had recent, responsibility.

The governing body in the municipal sector is Council. Council relies on reports from management (comprising those with first and second line roles), internal audit, and others in order to exercise oversight and achievement of its objectives, for which it is accountable to stakeholders. Management provides valuable assurance on planned, actual, and forecast outcomes, on risk, and on risk management by drawing upon direct experience and expertise. Those with second line roles provide additional assurance on risk-related matters.

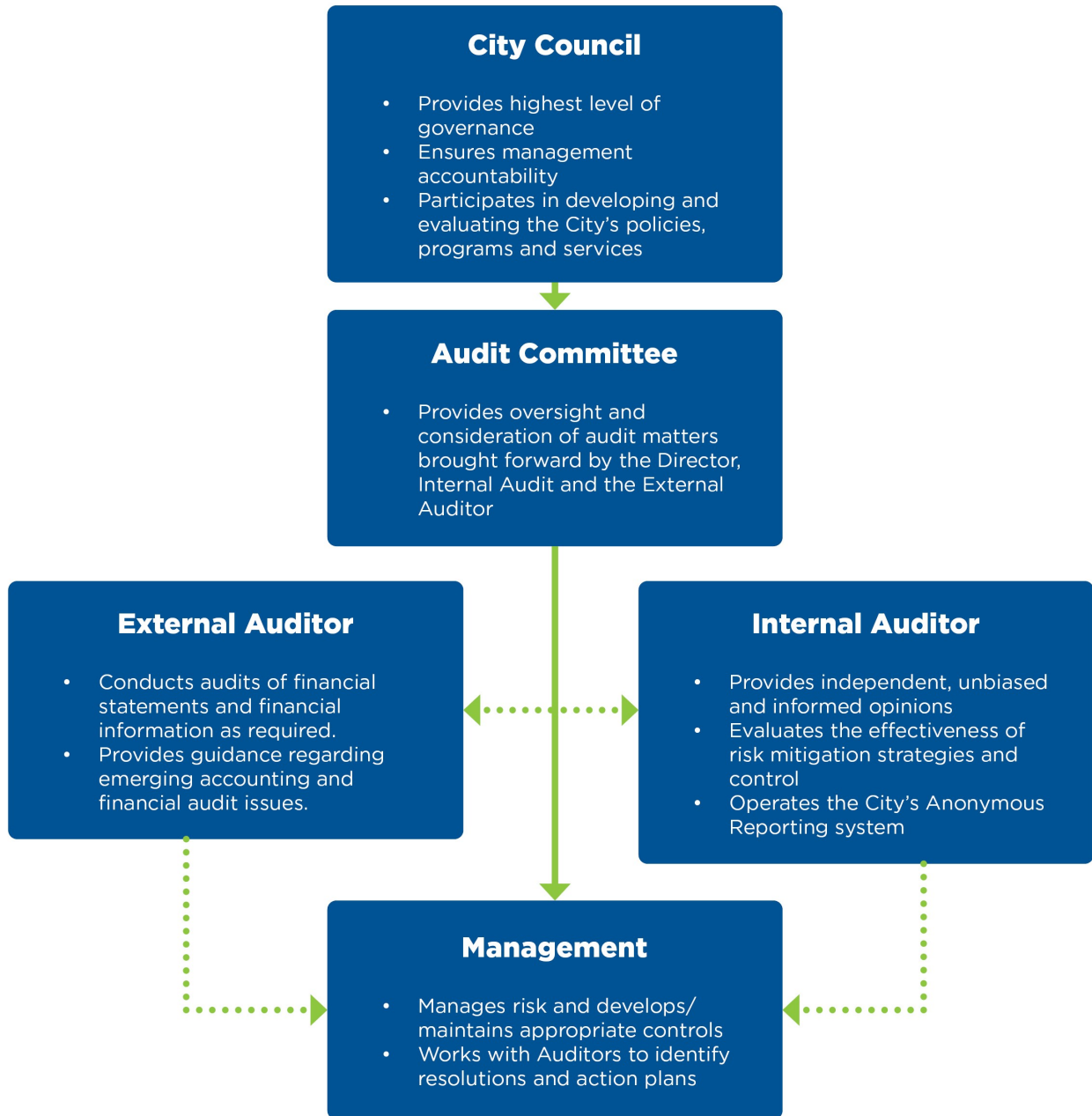
Due internal audit's independence from management, the assurance it provides carries the highest degree of objectivity and confidence beyond that which those with first and second line roles can provide to the governing body, irrespective of reporting lines. Further assurance may also be drawn from external providers.

Effective governance requires appropriate assignment of responsibilities as well as strong alignment of activities through cooperation, collaboration, and communication. Council seeks confirmation through internal audit that governance structures and processes are appropriately designed and operating as intended¹.

¹ Extract from [The IIA's Three Lines Model: An Update of the Three Lines of Defence](#)

Governance Interrelationships:

The diagram below provides a high-level overview of the roles, responsibilities and the interrelationships of City Council, the Audit Committee, Management, Internal Audit and the External Auditor. Each group, both individually and collectively supports the City in effectively meeting its goals while providing assurance that City operations are being managed under the principles of good governance, effective risk management relevant and value-added controls and cost effectiveness.



ROLE AND EXPECTED OUTCOME OF A FULL SERVICE INTERNAL AUDIT FUNCTION

The following are the expected outcomes for a well-functioning internal audit function:

- Providing assurance that key risks that could harm the City are effectively managed.
- Providing assurance that key controls function as intended and support value to the City.
- Providing advice to City departments to help them develop risk mitigation strategies to better serve the public in service delivery.
- Providing education to support other departments in establishing and maintaining good governance, accountability and control.
- Supporting the City in its objective to maintain transparency and openness.

Internal Audit achieves these outcomes through two primary roles:

1. **Assurance Services Role** – These are engagements and projects designed to provide reasonable assurance, through review of existing operations and processes, that the City is managing resources effectively and efficiently, is in compliance with policies and legislation and that controls are properly functioning as intended.
2. **Consulting Services Role** – This role is proactive and forward thinking consisting of engagements and projects that focus on strategic and operational risk and control. These are primarily advisory assignments that offer a better opportunity to serve the changing needs of the City and help support better management of organizational risk.

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MEASURING PERFORMANCE

The following table outlines the Internal Audit Efficiency and Effectiveness Performance Metrics:

Performance Measurement Category	Measures of Efficiency	Measures of Effectiveness	Measures of Efficiency and Effectiveness
Service to Stakeholders	<ul style="list-style-type: none"> • Number of internal audit reports issued vs. planned engagements (100% initiation rate) • Anonymous Reporting System annual median case closure time (equal to or less than the NAVEX Global median average) • Average actual hours vs. budgeted hours, by project (target within 10%) 	<ul style="list-style-type: none"> • Percentage of audit recommendations accepted by management (100% target) • Review of Internal Audit governance structure (annual) • Acknowledgement of organizational independence (annual) • Successfully passing the Institute of Internal Auditors Quality Assurance and Improvement Program External Assessment (every 5 years) 	<ul style="list-style-type: none"> • Client survey scores (positive average result)
Technical Development		<ul style="list-style-type: none"> • Number of hours spent in industry or other specialized training (minimum of 40 hours for Certified Internal Auditors and 20 hours for Certified Fraud Examiners) • Percent of auditors involved in professional organizations (100% target). 	
Staff Development	<ul style="list-style-type: none"> • Tracking of development plan (plan vs. actual, on an annual basis) 	<ul style="list-style-type: none"> • Percentage of auditors with professional certifications (100% target) 	

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Internal Audit should effectively demonstrate its value as a key component of the City's governance framework and lead by example with strong, relevant and reliable performance measures. To maintain and enhance Internal Audit's credibility, its effectiveness and efficiency should be evaluated.

Both qualitative and quantitative metrics are important in demonstrating Internal Audit's performance.

Quantitative performance metrics are often based on existing or obtainable data and are easily understood. They often require less effort to collect and are readily comparable, year over year.

Qualitative metrics are often based on the collection of unique information through more time intensive methods such as survey research or interviews. They offer a broad view of performance on a range of topics that can provide depth to quantitative metrics.

Service to Stakeholders:

There are eight metrics under the Service to Stakeholders Performance Measurement category. Three of them are efficiency measures, four are effectiveness measures and one measures both efficiency and effectiveness.

Number of Internal Audit Reports Issued vs. Planned Engagements (100% Initiation Rate)

The Internal Audit Risk Based Work Plan for 2020 was developed using a risk assessment process that combined financial, reputational, compliance and operational criteria.

Sources for determining risk and plan priorities included discussions with senior management, insight from Council, financial significance, current and emerging risks in the local government sector, high profile issues in other municipalities, staff requests, themes from previous audits and investigations and significant change initiatives.

As internal auditing is a year-round activity, it is to be expected that some projects starting in the latter half of the year will extend into the next calendar year. However, it is expected that all projects will commence in the year that they are scheduled.

At the January 25th 2021 Audit Committee, the Director of Internal Audit presented a report entitled, "2020 Internal Audit Risk Based Work Plan Status Update". The report outlined changes that were made due to the COVID-19 pandemic. Although changes were made to the original 10 scheduled engagements, 10 projects were initiated in 2020. A total of nine reports were presented to the Committee of the Whole and approved by Council.

Anonymous Reporting System Annual Median Case Closure Time (Equal to or Less than the NAVEX Global Median Average)

In 2020, reports were investigated and closed nearly five weeks faster than the Global Benchmark. The ability to investigate and close cases in a timely fashion helps foster a culture where concerns are taken seriously and builds organizational trust in the system.

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Actual Hours vs. Budgeted Hours, by Project (within 10% variance)

Budgeted project hours are based on best estimates and reflect historical experience. Risk based Internal Audits require significant client participation to identify risks, agree on issues and develop relevant and feasible management action plans.

Internal Audit has a time docketing process that effectively tracks engagement hours by project, by activity type.

In 2020, the average budgeted time allocated to a project was 435 hours. Actual average time allocated to a project was 541.8 hours, a difference of 24.54% or 3 weeks. The reason for the above target variance was mostly related to the Consulting Services Audit. Based on initial findings, the scope of work needed to be expanded to reflect additional risk factors uncovered during the course of the audit.

Percentage of Audit Recommendations Accepted by Management (100% Target)

This metric helps demonstrate the collaborative nature of a risk based internal audit. Internal audit engagements can be deemed successful when management participates in the process, concurs with the observations and recommendations, and is committed to addressing them through management action plans.

In 2020, Internal Audit achieved a 100% acceptance rate for all audit recommendations.

Review of Internal Audit Governance Structure and Acknowledgement of Organizational Independence (Annual)

Ensuring that the Internal Audit Department can perform its duties independently is vital to the effectiveness of the function. Further information on this topic can be found on pages 3 – 8 of this report.

Successfully Passing the Institute of Internal Auditors Quality Assurance and Improvement Program External Assessment (Every 5 Years)

Internal Audit conforms to the International Standard for the Professional Practice of Internal Auditing and the Code of Ethics adopted by the IIA, as well as the City's Code of Conduct and the Internal Audit Procedure Manual.

As part of conformance, the Director of Internal Audit is responsible for developing and maintaining a quality assurance and improvement program that covers all aspects of the internal audit activity. It is designed to enable an evaluation of the internal audit activity's conformance with the IIA Standards and an evaluation of whether internal auditors apply the Code of Ethics. The program also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

The quality assurance and improvement program must include both internal and external assessments.

Internal assessments are conducted by the Director of Internal Audit and are an integral part of the day-to-day supervision, review, and measurement of the internal audit activity. Ongoing monitoring is incorporated into the routine policies and practices used to manage the internal

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audit activity and uses processes, tools, and information considered necessary to evaluate conformance with the Code of Ethics and the Standards.

External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. External assessments may be accomplished through a full external assessment, or a self-assessment with independent external validation. The external assessor must conclude as to conformance with the Code of Ethics and the Standards; the external assessment may also include operational or strategic comments.

On January 25, 2021, the Audit Committee approved the recommendations from the report entitled, "Request for Approval of a Single Source Procurement for an External Quality Assessment", permitting the Institute of Internal Auditors to conduct the City's first external assessment in 2021, utilizing the self-assessment with independent validation approach. Under this approach, Internal Audit is responsible for completing a self-assessment per the IIA's Quality Assessment Manual for the Internal Audit Activity. IIA Quality Services, then provides independent validation services delivered by a qualified internal audit professional. This independent assessor will review the self-assessment, substantiate the work completed by Internal Audit, make an on-site visit, interview senior management, and either co-signs Internal Audit's report regarding conformance to the Standards or issues a separate report on the disparities.

The IIA's external assessor is tentatively scheduled to begin advanced preparation in August. Their proposed-on site work is tentatively scheduled for late October. This work might be performed virtually instead, depending on the evolving conditions due to the COVID-19 pandemic. The final report would tentatively be complete in December 2021, with presentation to the Audit Committee in January 2022.

Audit Client Survey Scores (Positive Average Result)

Surveys are an important tool that can be used to assess proficiency in certain skills, competencies, or knowledge exhibited by the Internal Audit Department staff. Survey feedback is an important element of our Quality Assurance and Improvement Program and helps measure satisfaction with the quality of services delivered and identify potential opportunities for improvement.

After the completion of each audit project, members of the management team directly involved in the audit process are asked to complete an Audit Client Survey. The 15-question survey asks for feedback on our performance and to identify areas where we can improve our operations. The survey focuses on how well we communicated throughout the audit, our understanding of the client's issues, the professionalism of our audit staff, and the quality of our findings. The survey results help Internal Audit determine whether the goals and objectives of the audit were met and measure client satisfaction with the quality of services delivered.

Internal Audit distributed a total of eight audit client surveys for the Construction Audit of Fire Station 7-4: Phase 2 - Construction Phase, Consulting and Professional Services Audit, VBEC Audit and By-Law & Compliance, Licensing & Permit Services Audit: Phase 1 - Policy & Business Planning. We received 100% participation. Out of the 15 questions, 14 received 100% positive scores, while the remaining question received an 88% score. This is a very

strong indicator that Internal Audit is effectively delivering value added services to the organization. The detailed results of this survey are summarized in Appendix A, which can be found at the end of the report.

Technical Development:

There are two effectiveness metrics under the Technical Development Performance Measurement category.

Number of Hours Spent in Industry or Other Specialized Training (Minimum of 40 Hours for Certified Internal Auditors and 20 hours for Certified Fraud Examiners)

Currently, Internal Audit staff possess one or more of the following professional certifications:

- Certified Internal Auditor (CIA)
- Certification in Risk Management Assurance (CRMA)
- Certified Fraud Examiner (CFE)
- Chartered Professional Accountant (CPA)

The IIA oversees several well-respected auditing certifications including the CIA designation. The CIA designation is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their professionalism in the internal audit field.

The CRMA is designed for internal auditors and risk management professionals with responsibility for and experience in providing risk assurance, governance processes, quality assurance, or control self-assessment. It demonstrates an individual's ability to evaluate the dynamic components that comprise an organization's governance and enterprise risk management program and provide advice and assurance around these issues.

Individuals who have achieved the CIA and/or any other IIA designation are required to complete a minimum of 40 hours of Continuing Professional Education (CPE) every year. Of these 40 hours, 2 must relate directly to ethics.

The CFE credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. CFEs around the world help protect the global economy by uncovering fraud and implementing processes to prevent fraud from occurring in the first place. On an annual basis, CFE's must obtain a minimum of 20 credit hours of CPE; at least 10 of these must relate directly to the detection and deterrence of fraud and 2 must relate directly to ethics.

The CPA designation was created by the unification of Canada's three independent legacy accounting professions (CA, CGA and CMA) into the CPA, now Canada's only business and accounting profession. Working in collaboration with its provincial member organizations, the CPA supports the setting of accounting, auditing and assurance standards for business, not-for-profit organizations and government, and develops and delivers education programs. It also provides a range of member services and professional literature; undertakes research and development of intellectual property; issues guidance on risk management and governance; and fosters relationships with key stakeholders nationally and internationally. CPA and its provincial member organizations mandate is to protect the public interest by setting and enforcing the highest professional and ethical standards, to ensure that members

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are recognized as Canada's preferred financial leaders and advisors, and to support its members in their efforts to enhance their capabilities.

CPA's are required to complete a minimum of 20 hours of Continuing Professional Development (CPD) a year. The CIA CPE requirements fulfil the CPA CPD requirements.

Percent of Auditors Involved in Professional Organizations (100% Target)

In addition to the professional organizations mentioned above, all members of the City of Vaughan's Internal Audit Department are members of the Municipal Internal Auditors Association (MIAA). The purpose of MIAA is to provide a professional forum for the purposes of networking, continuing education and exchanging ideas and best practices with other municipal internal auditors. MIAA hosts educational events twice a year.

The completion of the yearly CPE requirements and maintaining active membership in the associated professional organizations helps ensure that the City's Internal Audit Department staff remain up to date on the latest municipal, business, auditing, risk management, fraud prevention and detection techniques and trends.

In 2020, all Internal Audit staff met their respective CPE/CPD requirements and all members are in good standing with their respective professional organizations.

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Staff Development:

There are two metrics under the Staff Development Performance Measurement category. One is an efficiency measure and one is an effectiveness measure.

Tracking of Development Plan (Plan vs Actual, Annual Basis)

The Director of Internal Audit is responsible for evaluating staff performance on an annual basis, using the City's existing Halogen Talent Management Program. The City's Halogen Talent Management System integrates employee goals, competencies, performance feedback, appraisal, and learning and development. It provides integrated and timely information, feedback, communication and reporting. Through the performance planning and evaluation process, Internal Audit aligns work activities to the Department's Risk Based Work Plan while developing and monitoring individual performance, achievements, competencies and opportunities for development.

Percent of Auditors with Professional Certifications (100% Target)

All Internal Audit staff are required to possess at least one certification. Through the City's Halogen Talent Management Program, staff are encouraged to continue to explore development opportunities and additional certifications.

COMMON THEMES AND ISSUES – ANALYSIS OF 2020 INTERNAL AUDIT REPORTS

Individual internal audit reports can be useful in advising management and Council on risk and control issues that may affect the successful operation of a program, process or department. Individual reports, however, do not always address broader risk and control themes. Similar issues may arise over a series of reports that could point to a more systemic or reoccurring set of issues requiring a more organizational or holistic perspective of risk and control. Identifying themes and addressing them holistically helps better address systemic causes.

A total of nine reports were completed, presented and approved by Council in 2020.

The top themes that emerged are:

1. 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.
2. Improving budgeting and forecasting processes to better align Council directives and corporate strategy with resource allocation.
3. Improving project management, contract administration and management oversight.
4. Updating the content of City policies, procedures and guidelines while providing more clarity on roles, responsibilities and expectations of stakeholders.

It should be noted that these top four themes were also the same common themes identified in last two annual reports.

Internal Audit will continue to report on reoccurring themes on an annual basis, as per the City's Internal Audit Policy.

ANONYMOUS REPORTING SYSTEM – ANNUAL UPDATE

Background and Purpose:

The City's Anonymous Reporting System was implemented on April 15, 2014 as an additional mechanism for employees to confidentially and anonymously report suspected fraud and code of conduct violations.

Report intake is operated independently by a third party and is accessible by internet and toll-free phone number. It is available 24 hours a day, 7 days a week.

An employee who chooses to file a report is asked to create a password and is provided with a unique case tracking number so that they can log back into the system to follow the progress of their report, provide further details and to answer any questions posed by the investigator, a member of the City's Internal Audit team. Depending on the nature of the issue, management may be required to assist Internal Audit with an investigation.

The City's service provider, NAVEX Global, anonymizes the hotline data collected through their hotline and incident management systems every year and creates an annual Risk and Compliance Hotline Benchmark Report. For statistical accuracy, the analysis includes only those organizations that received 10 or more reports in 2020. The resulting database includes 3,027 customers that received a total of over 1.3 million individual reports.

Due to having the world's largest and most comprehensive database of reports and outcomes, the City can trust the NAVEX Global benchmarks. Comparing the City's anonymous reporting use to the NAVEX Database is a good indicator to help gauge the success of the City's program and opportunities for improvement.

Performance Criteria:

Overall, staff use of the Anonymous Reporting System continues to meet expectations based on the measurement criteria used to benchmark the City's use to the NAVEX Database.

The criteria include:

- Report Volume per 100 Employees
- Report Allegation Categories and Substantiation Rates
- Reporter Follow-up Rate
- Anonymous vs Named Reporters
- Case Closure Time

Report Volume per 100 Employees

Report volume per 100 employees is a measurement that enables the City to estimate the number of potential reports it will receive in a given year.

In 2020, the NAVEX Database median reports per 100 employees dropped from 1.4 in 2019 to 1.3 in 2020. Based on this statistic and the number of full-time employees in the City of Vaughan and Vaughan Public Libraries [approximately 1500], we would have required approximately 20 reports in 2020 to be at the median.

The City received a total of 6 reports in 2020, down 20 reports from the 26 reports we received in 2019. Since the system was introduced, we have received a total of 127 reports, which averages to approximately 18 reports a year.

NAVEX has hypothesized that the drop in report volume seen across all sectors is due to the COVID-19 pandemic. The impact of the pandemic on anonymous reporting is an issue that will need to be monitored closely as the pandemic enters its second year.

Report Allegation Categories and Substantiation Rates

Allegation category reporting helps identify themes and trends. Comparing the results to those of the NAVEX Database helps determine if the City has different themes that might point to specific issues. Receiving below typical volumes could speak to a need for more training or awareness, while receiving above typical volumes could indicate an area where there is risk to be addressed.

Substantiation Rate is a measurement that reflects the rate of allegations made which could be determined to have at least some merit. At the City, all allegations are initially considered to have merit until they have been reviewed and concluded. During the investigation process, some reporters may not have provided enough information or not responded to questions posed by the investigator. This may shift the allegation to the unsubstantiated category. In addition, if the conclusion does not support the allegation, then the case is considered unsubstantiated.

Based on the 6 reports received:

- None of the reports received were related to accounting, auditing and financial reporting issues such as financial misconduct, internal controls and expense reporting. The 2020 NAVEX Database median comparison for this category is 3%. The 2020 NAVEX Database substantiation rate for this category is 50%.
- Two reports (or 33%) related to business integrity issues such as conflict of interest, policy violation and vendor/customer issues. The 2020 NAVEX Database median comparison for this category is 19%. One (or 50%) of these reports was substantiated. The 2020 NAVEX Database substantiation rate for this category is 50%.
- None of the reports received were related to HR, diversity and workplace respect issues such as hiring irregularities, discrimination, harassment and favouritism. The

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2020 NAVEX Database median comparison for this category is 63%. The 2020 NAVEX Database substantiation rate for this category is 40%.

- Three reports (or 50%) received were related to environmental, health and safety. The 2020 NAVEX Database median comparison for this category is 11%. One (or 33%) of these reports was substantiated. The 2020 NAVEX Database substantiation rate for this category is 46%.
- One report (or 17%) related to the misuse or misappropriation of corporate assets including theft and time abuse. The 2020 NAVEX Database median comparison for this category is 4%. This report was substantiated. The 2020 NAVEX Database substantiation rate for this category is 50%.

In 2020, three (or 50%) of the six reports received were substantiated. The 2020 NAVEX Database overall substantiation rate comparison is 42%. Our overall substantiate rate since the system was implemented is 23.6%.

It should be noted that not all substantiated reports reflect unethical conduct. It may reflect the absence of or non-enforcement of policy/procedure or improper application of a business process. In addition, an unsubstantiated report does not necessarily mean that the report was without merit. For a majority of the unsubstantiated cases, we were unable to substantiate the report due to insufficient details or evidence. An unsubstantiated report can still highlight potential risks and control weaknesses that may need to be addressed.

Reporter Follow-up Rate

Another measurement that has a direct impact on Substantiation Rates is the Reporter Follow-up Rate. This rate indicates the percentage of reporters who followed-up on their report submission. There is a greater risk that cases will be deemed unsubstantiated when reporters do not follow up on their reports, as specific detail that may be required to conduct a thorough investigation may inadvertently be withheld. In 2020, 83% of all reporters followed up on their report. This compares favorably to the 2020 NAVEX Database rate of 33%.

Anonymous vs Named Reporters

The Anonymous vs Named Reporters rate shows the percentage of all reports submitted by individuals who chose to withhold their identity.

The trend of reporters choosing to remain anonymous continues as 5 of the 6 (or 83%) reporters chose to remain anonymous. The 2020 NAVEX Database rate is 58%. Factors influencing anonymity include the level of trust participants have that their information will remain confidential, the significance of the issue being reported and the confidence that the report will be acted on. The preference for anonymity illustrates that without access to an Anonymous Reporting System, there is increased risk that staff may not report important issues such as code of conduct violations, suspected fraud or misappropriation, privacy issues and inappropriate relationships between employees and contractors/vendors.

Case Closure Times

Case Closure Time is the number of calendar days it takes an organization to complete an investigation and close a case.

Earning employee trust is not a simple task, especially when it comes to many of the sensitive topics that are reported. Ensuring that employees know their concerns are important and are being seriously considered is a vital step towards that task. If months go by without resolution, or weeks go by without indication of action, reporters can feel that their concerns are not being heard and the credibility of the program can be damaged or lost.

In 2020, our median case closure time was one day. This compares favourably to the 2020 NAVEX Benchmark median case closure time of 39 days. It should be noted that our median case closure time is unusually low. This was the result of a majority of the reporters providing sufficient information and responding instantaneously through the anonymous two-way chat feature. This enabled us to investigate and resolve the concern on 5 of the 6 reports within 24 hours. The ability to investigate and close cases in a timely fashion helps foster a culture where concerns are taken seriously and builds organizational trust in the system.

STATUS OF MANAGEMENT ACTION PLANS - ANNUAL UPDATE

Background and Purpose:

Follow up of Internal Audit recommendations through Management Action Plans (MAPs) is performed to ensure that management actions have been effectively implemented and appropriate controls and processes have been put in place to mitigate risks identified during the audit.

For every recommendation, management provides Internal Audit with the name of the individual who is accountable and responsible for implementing the MAPs and an estimated completion date. Internal Audit assesses the estimated completion date for reasonableness and timeliness of the action, based on the assessed risk.

The individual who is accountable for implementing the MAPs provides Internal Audit with a written update on their progress shortly before the implementation deadline approaches. The update includes whether each MAP has been completed, is still in progress, or is not yet started. If a MAP has been completed, Internal Audit will verify that the action plan addresses the risk outlined in the report.

Management provides a detailed explanation if an action plan is still in progress or not yet started and provides a new estimated completion date. Internal Audit assesses the new estimated completion date for reasonableness and timeliness, based on the assessed risk.

Council requested that Internal Audit provide an annual report on the status of completed and outstanding management action plans to address audit report recommendations.

Scope:

The scope of this update includes 16 audit reports containing 104 recommendations approved by Council from March 2015 through December 2020. As of May 17, 2021, management has fully implemented 59 of those MAPs, or 57%. A total of 45 MAPs, or 43% are in progress. A table summarizing the number of audits completed and recommendations issued by report is included as Appendix B, which can be found at the end of the report.

The following are comments regarding those MAPs that are in progress:

RECREATION AND CULTURE REVENUE AUDIT

The Recreation and Culture Revenue Audit report was presented to FA&A on March 9, 2015. The report contained twelve recommendations.

One (or 8%) of the audit recommendations remain outstanding.

According to the Director of Financial Services and Deputy Treasurer, the Assistant Controller meets quarterly with the Client Services Manager of Recreation Services to review the aging report produced by CLASS to assess collectability. Any accounts deemed uncollectible are handed over to Financial Services for further action. This may include the use of a collection agency and thereby ensures that we are using one agency. Recreation Services accounts submitted for collection have been of minimal dollar amounts. Financial Services has been consolidating collection activities and will review, establishing a collection agency policy once consolidation has been completed. Consolidation was expected to be completed in 2019,

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however, 2019 staffing changes and a new tax system discovery/implementation and delays due to COVID-19 have deferred this.

Staff from A/R have begun the transition into the Property Tax department Collections area in April 2021. Currently there is a new system implementation whereby recreation is transitioning from the CLASS system to the Perfect Minds solution. As a result, a collections policy will not be completed until the system is fully transitioned and we have a full understanding of the Perfect Minds system. Please note that the pandemic has lengthened timelines. Further, collection activities in non-recreation items are taking precedence due to the pandemic and its impact with respect to collections.

ROAD OPERATIONS AUDIT

The Road Operations Audit report was presented to FA&A on September 8, 2015. The report contained seven recommendations.

Five (or 71%) of the audit recommendations remain outstanding.

According to the Director of Transportation and Fleet Management Services:

Recommendation No. 1 – Occupational Health and Safety Training

The management actions under this recommendation are underway. The Corporate Training Database (Halogen) has been created and all training records were uploaded in February 2020. Development of three training checklists (Health and Safety, Equipment, and Job Specific) are underway and are expected to be completed in Q1, 2022.

Recommendation No. 2 – Implementation of Route Patrol Manager System

The management actions under this recommendation are underway. Working closely with staff from OCIO, TFMS staff have evaluated market ready technologies for Road Patrol Compliance through an RFI process. Using data collected during the RFI, an RFP is being developed and implementation of the selected solution planned for Q3, 2022.

Implementation of the new Road Patrol solution will help staff to track legislative Patrol and Repair Standards in accordance with MMS. Available (and customized) reporting functions within the solution provides front line supervisors with up to date information to monitor defects and schedule repairs. This will allow the City to continue to meet prescribed timelines and reducing the risk of claims against the City.

Recommendation No. 3 – Work Order Administration

The management actions under this recommendation are underway. Implementation of the Corporate CRM solution is underway. Integration between the Road Patrol solution and the CRM will improve efficiencies while providing a more robust means of tracking, closing and monitoring road maintenance activities. With full implementation of both these solutions, it is expected that administrative burden will be reduced while improving responsiveness.

Recommendation No. 5 – Vehicles, Motorized Equipment and Inventory Use

Management actions under this recommendation are underway. A new Fleet Manager began with the City in December 2020. With a new perspective, he will be reviewing current equipment inventory, needs and utilization and developing (or amending) practices to provide efficiencies in the procurement, rental/leasing, maintenance and retirement of equipment throughout the City. Completion of this recommendation was planned for the end of 2020.

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Leading up to the end of 2020, work was deferred as the opportunity to recalibrate the way fleet is managed, unfolded. Committed completion timelines will be set in the coming months.

Recommendation No. 7 – Policies and Procedures

Management actions under this recommendation are underway. Winter SOPs have been completed as part of the Winter Maintenance Manual and have been implemented. Remaining SOPs will be completed once a specialized resource is hired to support their development with anticipated completion date of Q2 2022.

CORPORATE OVERTIME AUDIT

The Corporate Overtime Audit report was presented to FA&A on February 1, 2016. The report contained five recommendations.

Three (or 60%) of the audit recommendations remain outstanding.

According to the Chief Human Resources Officer, a Time & Attendance project is currently in progress which includes a plan to upgrade the current Enterprise Resource Program (JD Edwards) with time entry and employee self-service features. The current timeline of this project implementation is anticipated for the end of 2022. Once this project is finalized, the system will provide data on overtime costs that will help us understand what drives overtime costs and the impact on service delivery. Currently, departments continue to review their overtime usage and impacts on costs and service delivery and continue to make appropriate operational or scheduling changes to address such.

As the City of Vaughan continues to respond to the COVID-19 pandemic, citizen and staff health and safety remain the priority. In particular, the Office of the Chief Human Resources Officer has focused a lot of effort on employee wellness throughout 2020. Throughout 2020, a comprehensive Wellness strategy entitled “Wellness@Vaughan” has been developed and approved and is officially being launched in May 2021 during North American Occupational Safety and Health (NAOSH) Week, more recently known as Safety and Health Week. Wellness@Vaughan captures each of the total health pillars – physical, mental, social and financial – through a lens of health equity that is embedded into the wellness strategy.

ANONYMOUS REPORTING SYSTEM ANNUAL REPORT - 2016

The Anonymous Reporting System annual report was presented to FA&A on May 30, 2016. The report contained three recommendations.

Two (or 66%) of the audit recommendations remain outstanding.

According to the Chief Human Resources Officer, several activities have taken place over the past few years to enhance the City’s corporate governance, accountability and transparency framework. A draft ethics and compliance framework was submitted to the Senior Management Team for consideration in April 2019. Due to changes in the senior leadership team and the COVID-19 pandemic, these initiatives have been put on hold. Management will revisit how best to implement a formal ethics and compliance framework during the next Term of Council.

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Providing an anonymous reporting mechanism to the public, including Vaughan residents, vendors and visitors, is an approach that may help mitigate the risk of unethical behaviour and would reiterate the City's commitment to corporate governance, accountability and transparency. The Director of Internal Audit was tasked with doing further research into the possibility of expanding the Anonymous Reporting System to the public and bring back a report during this Term of Council on the best practices in other jurisdictions and a recommended approach. Internal Audit has completed the research on this topic and concludes that the City should expand this program to the public. However, due to the COVID-19 pandemic, the Director of Internal Audit recommends that the report with these findings and recommendations for implementation be deferred to the next Term of Council.

SOCIAL MEDIA AUDIT

The Social Media Audit report was presented to FA&A on March 6, 2017. The report contained four recommendations.

One (or 25%) of the audit recommendations remain outstanding.

According to the Director of Corporate and Strategic Communications, a social media policy and framework have been drafted and further updated. The policy is currently being reviewed by key stakeholders. Additional next steps on how to best move forward with the policy and framework will be determined by Q3 2021.

EVENT MANAGEMENT AUDIT

The Event Management Audit report was presented to FA&A on June 6, 2017. The report contained nine recommendations.

Two (or 22%) of the audit recommendations remain outstanding.

According to the Director of Recreation Services, several improvements to address the recommendations have been implemented. As it is a Strategic Priority, Recreation has been reporting an update every quarter. With regards to developing an Events Strategy and Implementation Plan as of Q3 2020, the project has been redefined. The initial scope will focus on the Intake Process for Events.

As of Q4 2020, the scope for Phase 1 of the Intake Process has been confirmed as follows:

- a. to centralize and formalize the intake of external and internal application requests for hosting an event in the City of Vaughan; and
- b. to streamline and improve the ease of navigation on our website for potential event organizers, ensuring that event organizers engage us early enough in the process to avoid challenges with last-minute applications.

The Events Intake Process is underway.

In addition, the Acting DCM, CS and Director, By-Law and Compliance also confirmed that a new Special Events By-law was enacted in 2018, including consolidation into the City's current enhanced and standardized by-law format and enhancement in the language through some technical amendments, making it more legible and understandable to stakeholders and citizens; specifically providing greater clarity/transparency with respect to permit eligibility.

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CONSTRUCTION AUDIT OF FIRE STATION 7-4: PHASE 1

The Construction Audit of Fire Station 7-4: Phase 1, was presented to FA&A on June 6, 2018. The report contained seven recommendations.

Three (or 43%) of the audit recommendations remain outstanding.

According to the Director, Facility Management, a city-wide approach to Project Management and Change Management is underway with a significant mandate change within the Office of Transformation and Strategy (OTS). OTS is now working collaboratively across the organization to roll-out and implement the framework and provide standardized project management and change management governance. Facility Management is contributing to the PMO in creating, standardizing and implementing the Project Management Framework and Procedures.

All new and active capital projects for Infrastructure Delivery have been reviewed and updated to:

- Reflect current funding requirements, including cash-flow projections.
- Identify planned timelines for delivery, and
- Further refine project deliverables.

A standard business case template is being developed and incorporated in the Project Management and Procedures Manual. Business cases are being developed in collaboration with stakeholders for all significant, new capital projects.

The development of the General Design & Construction Standards is well underway with ongoing stakeholder consultations. In collaboration with the Consultants, Facility Management has established the preliminary framework for a final report.

FORESTRY AND HORTICULTURAL OPERATIONS AUDIT

The Forestry and Horticultural Operations Audit report was presented to FA&A on June 6, 2018. The report contained six recommendations.

Four (or 67%) of the audit recommendations remain outstanding.

According to the Director of Parks, Forestry and Horticulture Operations, a comprehensive asset management plan, that include tree maintenance program (as part of the life cycle maintenance) will allow the City to strengthen the resiliency of the urban forest. Staff are on track to deliver this plan to council, which is in alignment with Ontario Regulation 588/17, in Q2 (June) 2021. This will include the seven-year lifecycle street tree pruning plan, which is in line with arboricultural best practices.

Forestry has introduced improvements to several processes, including tree maintenance, tree planting contracts, and pest management. SOP are targeted for completion by Q4 2021. This will include at minimum (1) payment processing, (2) invoice reconciliation, (3) work order administration and (4) private tree permit inspection process.

The implementation of the CRM will generate additional benefit with streamlining the private tree inspection process, and is currently targeted for Q1, 2022.

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WINTER MAINTENANCE AUDIT

The Winter Maintenance Audit report was presented to FA&A on June 6, 2018. The report contained seven recommendations.

One (or 14%) of the audit recommendations remain outstanding.

According to the Director of Transportation and Fleet Management Services, Public Works management continues to work with a consultant to close out the Winter Service Level Review, which examined budget alignment (Salt Reserves), sustainability of existing winter service levels and a comparative scan of winter service levels of neighboring municipalities. We expect to report back with the Service Level Review findings by no later than Q4, 2021. Through a positive budget variance in 2020, a \$2.5M contribution was made into the Winterization Reserve (Salt Reserve) account.

LEGAL SERVICES AUDIT

The Legal Services Audit report was presented to FA&A on March 14, 2019. The report contained seven recommendations. In response, thirty action items have been proposed and approved by Council in June 2019. Approximately 87% these action items have now been fully implemented by management with the remaining items in progress.

According to the Director of Legal Services and Deputy City Solicitor, Litigation & Municipal Law, the remaining actions to be completed include:

- All of the job descriptions for the Legal Assistant, Law Clerk and Paralegal roles have been drafted, approved, and implemented. The only job descriptions outstanding are those for the lawyer positions and they are all nearing completion. The delay associated with the completion of this deliverable is related to workload capacity issues created by COVID.
- The evaluation of the proposals submitted in response to the External Counsel RFP are well underway, and the evaluation process is over 50% completed. It is anticipated that the evaluations will be completed before the end of May and that the awards for VOR will be completed before the end of Q2. The delay associated with the completion of this deliverable is related to workload capacity issues created by COVID.
- Legal Services continues the work to implement a Document Management System and anticipate a 'Go Live' date in the near future.

WATER, WASTEWATER & STORMWATER OPERATIONS AUDIT

The Water, Wastewater & Stormwater Operations Audit report was presented to FA&A on June 5, 2019. The report contained fourteen recommendations.

Nine (or 36%) of the audit recommendations remain in progress.

According to the Director of Environmental Services:

Recommendation No. 1 – Water Sampling Policies, Procedures and Practices

All management actions have been completed. Council approved staff recommendation to establish a single source relationship with the Regionally owned and operated York-Durham Environmental Laboratory (YDEL). Staff have negotiated mutually agreeable contractual terms and pricing with YDEL. The contract term is set from November 2020 – November 2025.

Recommendation No. 2 - Ensure that the Catch Basin Inspection and Cleaning Program Complies with the City's and York Region's Sewer By-Law

All management actions were completed in 2020. A multi-year term contract established through a competitive procurement process was awarded in March 2020. Establishing a longer-term relationship with the vendor has provided the vendor to purchase and amortize specialized equipment to service this program, leading to lower costs and more efficient implementation. In 2020, all catch basins planned for cleaning in 2020 were complete by June 2020, well ahead of schedule.

Recommendation No. 3 - Ensure the Hydrant Inspection and Maintenance Program Complies with the Ontario Fire Code

All management actions are complete. All fire hydrants in the City were inspected in 2020 and contracts are in place to continue with this work annually. Communication protocols between Environmental Services and Vaughan Fire and Rescue Services have been developed and will continue to evolve as the partnership continues.

Recommendation No. 4 - Re-establish the Valve Turning Program

All management actions have been completed. All planned valve turning work was complete in 2020 and a five-year contract with a maintenance contractor was awarded in 2020. This was a performance-based contract, setting out specific requirements for valve turning, record keeping and this issuance of work tasks. While data is being collected through this program, Environmental Services has been challenged in implementing a software solution to allow better access to data and complete more advanced analytics. Work continues in collaboration with OCIO, Procurement Services and Finance to implement the appropriate solution.

Recommendation No. 5 - Implement a Risk Based Preventative Maintenance Program

This recommendation has yet to be fully implemented. Environmental Services has adjusted its focus from ad hoc management of its assets to build the comprehensive Asset Management Plans for each core asset Water, Wastewater and Stormwater Infrastructure. Leveraging the Corporate Asset Management initiatives, being led by IPCAM, a draft AMP for the City's Water assets is complete and in compliance with Provincial Legislation (O.Reg 588/17). The AMP, when completed for all three asset areas, will help inform prioritize asset investments.

Recommendation No. 6 - Implement the Recommendations for Improving the Maintenance Conditions of Water and Wastewater Facilities

Of the three recommendations, two are in progress and one has been completed. Correlating with recommendations from the Facilities Audit, Staff in Facilities Management and Environmental Services have determined the allocation of work and, beginning in Q1, 2021, the changed allocations have begun. For example, Environmental Services has integrated hydrant inspections at facilities into its ongoing programs with Facilities taking on condition assessments for the building envelopes for pumping stations.

Implementation of e.Ris software was completed and work to develop real-time dashboards to monitor facility operations are underway and will be implemented in the next year. In addition to using data from the City's SCADA system, Staff have negotiated a data sharing agreement with the Region, providing a holistic view of the combined City and Regional systems. This is the first agreement between the Region and one of its local municipalities to provide this type of information sharing, for the mutual benefit of both City and Regional operators.

Recommendation No. 7 - Ensure the Recommendations for Improving the City's Emergency Response Plan are Implemented

The consultants' recommendations were integrated into the Public Works Response Escalation Plan, Business Continuity plans and the Water Services Emergency Plan as required by DWQMS element 18, setting a base plan.

Throughout the COVID-19 crisis, Environmental Services has implemented its emergency plans and continued to adjust, accommodating the changing conditions of the pandemic, while maintaining 100% Regulatory Compliance and maintaining service levels expected by the City's residents and business owners.

Recommendation No. 8 - Improve Asset Management Planning, Project Management, Contract Administration and Procurement Practices

All items under this recommendation are complete. Reliance on low dollar value purchase orders (LDMs) continue to decline, building on longer term contracts established in 2019. Additional tenders are being developed and awarded, which will provide additional reductions.

Working with Procurement Services, Environmental Services developed a Vendor of Record for emergency and scheduled water and sewer work. It establishes a roster of three contractors where staff can request quotations to complete scheduled work, based on ongoing needs with pricing parameters set for emergency work, such as responding to watermain breaks. This innovative approach provides the City with established pricing parameters, while maintaining flexibility to allow the team to respond to unplanned work, maintaining levels of service, and minimizing service disruptions all in a fiscally responsible way.

Environmental Services has established a minor capital program (in conjunction with ID management), with the recruitment of a project manager. Through these discussions, projects included in the minor capital program are smaller in magnitude and typically are limited to projects that can be designed, tendered, and constructed within 12 months. Where projects don't fall directly into this definition, discussions between ES and ID management take place to determine which area is best equipped to complete the work, these discussions form part of the quarterly partnership meetings and on an ad-hoc basis.

Recommendation No. 9 - Perform an Operational Health and Safety and Public Hazard Risk Assessment

Two of the three of these actions are complete with the last one in progress. Work to address the job hazard analysis recommendation from the audit is closely related to a corporate wide initiative that is currently underway. Although Environmental Services staff are working closely with Corporate Health and Safety on this project and will be one of the first areas that are evaluated on this corporate initiative, delays in the project have occurred with additional progress expected in Q2 2021.

Recommendation No. 10 - Fully Operationalize the SCADA System

All actions under this recommendation are complete. Front-line operators all have access to SCADA and are able to use SCADA to make initial operational decisions when alarms take place. Initial triaging of the alarms using SCADA empower front-line operators to address issues efficiently and within minutes as opposed to the need to visit a facility and investigate alarms every time. Building on the core SCADA system being used today, a longer-term vision for the City's SCADA system is being built through the development of a SCADA Master Plan.

Recommendation No. 11 – Leverage Advances in Technology to Improve Business Processes

All of the items are complete. Staff have acquired bluetooth enabled Chlorine meters used to measure chlorine residuals throughout the City's water system. This technology avoids manual entry and tracking of chlorine residuals, providing more efficient and accurate data management.

Recommendation No. 12 - Update Development Agreements to Clarify Timing of Payment Requirements for New Watermain Connections

These items remain in progress and Environmental Services continues to work closely with Development Engineering. Discussions continue to ensure that the requirements for watermain connections, construction water and payments for the same are integrated into new development agreements. For agreements that are already in place, payments/invoices are requested regularly. Formalization of the discussions and processes are progressing and remain to be completed.

Recommendation No. 13 - Provide Greater Oversight of the Main Flushing and Closed-Circuit Television (CCTV) Programs

InfoAsset Manager was fully implemented in Q3, 2020 as planned. This software solution modernized these processes, with data being collected to help inform condition assessments. This data, along with work order and customer complaints, will be used to prioritize the programs into the future and will feed into asset management planning efforts.

Building on the base work completed as the MAPs were complete, over the course of 2021 and 2022, access to InfoAsset Manager is anticipated to be extended to all front-line operators, supervisors, and customer service focused roles. This will provide all of these individuals with the information they need to complete work efficiently and avoiding the potential source of error that comes with manually entering asset maintenance and repair data, along with providing a record of customer issues, to improve responsiveness, should another issue arise.

Recommendation No. 14 - Analyze Insurance claims

All actions under this recommendation are complete. Risk Management continues to share information on claims with Environmental Services. An example would be the claims related to locate requests which is shared on an annual basis to showcase satisfaction levels of excavators. Close collaboration between the departments and management staff continues as the partnership continues to evolve.

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FACILITY MANAGEMENT AUDIT

The Facility Management Audit report was presented to CW2 on November 19, 2019. The report contained five recommendations.

Three (or 60%) of the audit recommendations remain outstanding.

According to the Director, Facility Management, a department reorganization has been completed that better aligns the department to support and advance corporate objectives. Administration for all leases of City owned buildings has been transferred to the Real Estate department. Maintenance programs have been reviewed with service contracts consolidated with other City departments. Service Level Agreements have been completed for several departments and others are in development. These agreements clarify roles, responsibilities and outline service levels provided by Facility Management.

Risk based preventative, predictive and demand maintenance programs have been developed and continue to be implemented. These programs are based in industry best practices and driven by asset management principles. The department continues to work with the asset management group to leverage technology to deliver these important maintenance programs.

Facility staff at the community centres were transferred back to Facility Management in order to centralize all facility services with one department. A new operating model was developed and implemented to improve management of operations.

CONSTRUCTION AUDIT OF FIRE STATION 7-4: PHASE 2

The Construction Audit of Fire Station 7-4: Phase 2, was presented to CW2 on January 21, 2020. The report contained four recommendations.

Two (or 50%) of the audit recommendations remain outstanding.

Changes are required to the Corporation's Supplemental General Conditions document to strengthen the link between the Certificate for Payment and an updated construction schedule/recovery plan. These requirements that are currently being undertaken jointly with the office of the City Solicitor and Procurement Services.

Early last year, Procurement Services acquired the Contract Management and Vendor Performance modules in Bids and Tenders. These modules provide a centralized location for easy access to contracts and allow a more robust on-line evaluation tool, helping client departments more effectively manage their contracts and vendor performance assessments.

In a memo sent to the Senior Leadership Team and Managers on February 24th and a follow-up memo on November 12th, 2020, the Director of Procurement Services communicated the implementation of the on-line Vendor Performance Evaluation Program. The November 12th memo highlighted the collective responsibilities with respect to the Vendor Performance Program as outlined in the Corporate Procurement Policy, Section 8, Vendor Performance.

FM conducted the "interim" vendor performance evaluations for Consultant Contracts during the implementation of the Project. This approach helped inform the final vendor performance evaluation report for the Consultants. FM has also completed a "final" vendor performance

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evaluation for the General Contractor for Fire Station 7-4 in support of the Formal Project Quality Review Program.

The Vendor Performance Program is in its early stages of capturing contract performance and no recurring marginal and/or unacceptable vendor performance assessments have been identified by client departments to date that require decisions leading to a suspension. However, Procurement Services will maintain an up-to-date and current list of all suspended vendors, retaining all original Performance Evaluation Reports, including any information captured in the Vendor Performance module in Bids & Tenders.

Procurement Services is working with Legal Services to revise the composition of the Appeal Review Committee (ARC) in PP-14 and plans to present the program to SLT-E in Q2 2021 to ensure program awareness and clarify client department responsibilities to evaluate and improve the vendor performance of all awarded contracts.

CONSULTING SERVICES AUDIT

The Consulting Services Audit report was presented to CW2 on May 20, 2020. The report contained six recommendations.

Two (or 33%) of the audit recommendations remain outstanding.

According to the Director of Transformation and Strategy, due to COVID-19 and the need to refocus resources on the pandemic response, the Contract Management and Administration Framework project was delayed in 2020. The project started in January 2021 with executive sponsorship by the DCM Corporate Services & CFO and the DCM Administrative Services & City Solicitor. In addition, this project has been prioritized as a key Service Excellence initiative with the Term of Council Strategic Plan. The immediate focus for the project will be on Consulting Services Contracts with project completion targeted for Q4 2021. Following the first phase on Consulting Services contracts, the project will be expanded in 2022 to address all other types of contracts.

BY-LAW & COMPLIANCE, LICENSING & PERMIT SERVICES AUDIT: PHASE 1

The first phase of the By-law & Compliance, Licensing & Permit Services Audit report was presented to CW2 on September 22, 2020. The report contained six recommendations with sixteen action items. Management actions are progressing as per the planned remediation dates. Although all six recommendations remain in progress, five of the sixteen action items have now been nearly or fully implemented by management.

According to the Director of By-Law and Compliance, Licensing & Permit Services, a review of the current By-law Strategy framework is in progress and expected to be complete by June 2021. PBP has also developed a By-law Consolidation guide to ensure by-laws are consolidated, as well as by-law and report templates, to ensure reports and by-laws are reviewed, developed and structured consistently, and clearly connect with current Term of Council priorities. These will be reviewed and implemented for use by all PBP staff. These and other common templates are currently being reviewed and are expected to be completed by June 2021.

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Staff are in the final stage of adding all current parking permit types to the current system and anticipate launching in May. Staff are in the process of developing a Request for Proposal (RFP) to procure a new/upgraded system parking and ticketing systems, pending budget approval. The interdepartmental working group are exploring the City's major parking-related issues, concerns and opportunities that the City should explore, and initiatives that are currently underway or anticipated where parking is a key component.

BCLPS will be developing a multi-year risk based strategic plan to identify and optimize automation opportunities for licenses and permits that will efficiently and effectively enhance service delivery, working in collaboration with OCIO.

BCLPS has partnered with City Solicitor and Legal Services in their review of administrative and quasi-judicial/adjudication processes associate with the Administrative Monetary Penalty program, as part of a corporate wide review.

PBP will be producing an annual end-of-year report which will including use of MBNCanada benchmarking and/other inter-municipal comparisons, which will evolve over time as new systems enable to BCLPS to better leverage information.

BCLPS is establishing an SOP management team comprised of subject matter experts from each unit, who have the responsibility of reviewing SOPs on an annual basis, which are then reviewed, revised and approved by members of the management team.

VAUGHAN BUSINESS ENTERPRISE CENTRE AUDIT

The Vaughan Business Enterprise Centre Audit report was presented to CW2 on November 10, 2020. The report contained two recommendations. Both are still in progress.

According to the Director of Economic and Cultural Development, progress is being made to formalize standard operating procedures and develop a contingency plan for VBEC operations. However, with a vacancy in the Manager's position currently being recruited, the target date for management action plan completion will need to be adjusted from Q3 2021 to the end of Q4 2021.

CONCLUSION

Internal Audit will continue to followup on management action plans to determine if they have been implemented, and will continue to partner with management in their efforts to address audit observations as planned. When plans cannot be completed as originally intended, audit staff will work with management to obtain updated achievable implementation dates.

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2020 INTERNAL AUDIT WORK PLAN STATUS AND SCHEDULE

The 2020 Internal Audit Risk Based Work Plan was developed using a risk assessment process that combined financial, reputational, compliance and operational criteria.

Internal Audit has a professional responsibility to develop an audit work plan that focuses on the key risks in the City. The work plan should be dynamic and flexible. Changes to the work plan may be required occasionally to reflect emerging risks and changes in strategic objectives.

At the January 25th 2021 Audit Committee, the Director of Internal Audit presented a report entitled, "2020 Internal Audit Risk Based Work Plan Status Update". The report outlined changes that were made due to the COVID-19 pandemic. The table below provides a further update to the table presented in the January 25th report.

Audit Project	Rationale and Risks	Status and Reporting Date
<p align="center">Information Technology Security Audit</p>	<p>Rationale: Securing computerized data and information is important for several reasons, but principally as a means of keeping information safe. The importance of computer security lies in how harmful it can be if data or information is lost.</p> <p>The City stores a lot of data, some of it very sensitive, including payment information, staff records, e-mails, citizen information and extensive corporate documents, both finished and those in progress.</p> <p>Risk: In addition to security breaches by outsiders, there is also an increasing risk that data and systems can be compromised by staff inside organizations. As part of their daily responsibilities, staff have access to data and information that those outside of the organization typically do not. Although not a risk unique to computerized information, the ease of availability and accessibility to computerized information may increase the likelihood of a security breach.</p>	<p align="center">Complete. Presented to the Audit Committee on May 31, 2021</p>
<p align="center">IT Governance Audit</p> <p align="center">[Consulting]</p>	<p>Rationale: IT governance provides a structure for aligning IT strategy with business strategy. It provides a framework of best practices and controls. By following a formal framework, the City can produce measurable results toward achieving the Term of Council Priorities and strategic objectives.</p> <p>Risk: The City requires sufficient, competent and capable IT resources in order to help the City deliver on the Term of Council Priorities and execute on the activities required to meet current and future strategic objectives. The absence of effective administration, stewardship and metrics to track initiatives can result in lost opportunities and reputational damage to the City.</p>	<p align="center">Ongoing</p>

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Audit Project	Rationale and Risks	Status and Reporting Date
<p>Financial Planning & Budgeting Process</p> <p>[Consulting]</p>	<p>Rationale: Having an effective financial planning and budgeting process in place is necessary in order to achieve organizational goals in the shortest time possible with a minimum of resources and funding. Developing a long-range fiscal plan and forecast and refining fiscal framework policies to support financial sustainability is a part of the Term of Council Service Excellence Strategic Plan.</p> <p>Risk: An ineffective financial planning & budgeting process may pose several significant short- and long-term risks to the City and may impact decision making as it relates to service levels, priorities and funding allocations.</p>	<p>Complete</p>
<p>Vendor Master File Audit</p>	<p>Rationale: The vendor master file is a key foundation for payment processing and contains information about vendors the City does business with. The file generally includes the vendor's name, address and contact information. An adequately designed vendor master file program ensures that the City's purchases and expenses are accurately recorded and that these expenditures are paid on a timely basis.</p> <p>Risk: It is essential that effective management and administration over the file is in place to reduce the risk of unauthorized or inappropriate activity. Ineffective controls over the vendor master file can lead to inaccurate, incomplete, or unauthorized vendor records. This could have a negative effect on processing vendor payments and may increase the risk of fraud or abuse.</p>	<p>In Progress. It is anticipated that this report will be presented to Audit Committee in September, 2021</p>
<p>Municipal Accommodation Tax Audit</p>	<p>Rationale: The City of Vaughan has approved a four per cent Municipal Accommodation Tax (MAT) on hotels, lodges, bed and breakfasts and motels effective April. 1, 2019. Pending the establishment of a planning and regulatory framework, the City is also considering applying the MAT to short-term rentals, including online home-sharing platforms. The 4% municipal accommodation tax rate applied to hotels and short-term rentals has been projected to generate \$2.4 million revenues in 2019 (April to December), increasing to \$4.4 million full year revenue by 2023.</p> <p>Risk: MAT revenues are remitted by transient accommodation providers to the City on a monthly basis. Without effective controls in place, there is a risk that accommodation providers will not remit the correct amount owing on a timely basis.</p>	<p>Cancelled and replaced with the work required to establish the City's Audit Committee</p>

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Audit Project	Rationale and Risks	Status and Reporting Date
<p>Building Standards Audit</p>	<p>Rationale: The Building Standards department issues permits for the construction, renovation, demolition and re-zoning of buildings. They also issue permits for the installation, alteration, extension or repair of onsite sewage systems, plumbing systems and mechanical systems such as heating, ventilation and air conditioning (HVAC).</p> <p>Risk: It is essential that effective management and oversight over the review and issuance of building permits is in place to ensure buildings are safe and that they meet the Ontario Building Code, the City's Zoning By-law, and other planning controls and laws.</p>	<p>In Progress. It is anticipated that this will be presented to Audit Committee in November, 2021</p>
<p>Human Resources Audit</p>	<p>Rationale: The Office of the Chief Human Resources Officer (HR) partners with City departments to hire and retain talented individuals to be part of this dynamic workplace. This includes providing information and resources on new employee onboarding, benefits and compensation, health, safety and wellness, and accessibility and diversity.</p> <p>HR also manages and evaluates pay, develops recommendations about policies and procedure and ensures compliance with relevant legislation, such as the Employment Standards Act and the Pay Equity Act.</p> <p>Risk: HR's services and programs should be tied to the needs of the organization and support the City's Term of Council Service Excellence Strategic Plan. The absence of effective administration and metrics to track initiatives may weaken the City's ability to attract and retain qualified employees and remain competitive in the labour market.</p>	<p>Cancelled and replaced with VFRS Consulting engagement</p>
<p>Construction Audit of Fire Station #7-4: Phase 3</p>	<p>Rationale: Individual Capital Projects can represent a significant investment for the City. Large projects are managed from a variety of aspects including financial, timeliness and meeting deliverables. Audits of individual projects can provide assurance that risks are properly managed.</p> <p>Risk: If projects are not properly managed the greatest risk is they do not meet their deliverables either by not being on time or on budget. Projects that are late or over budget can lead to financial loss, quality reduction and erosion of public trust.</p>	<p>Complete. Presented to the Audit Committee on April 27, 2021</p>

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Audit Project	Rationale and Risks	Status and Reporting Date
<p>General Internal Audit Follow-up Program</p>	<p>Rationale: As part of the Internal Audit reporting process, Internal Audit and clients agree on action plans to address issues identified in the report. Follow-up is done to determine if the action plans have been implemented.</p> <p>Risk: If action plans are not followed up there is the risk they may not implemented. Risk and control exposures could be still be outstanding that could have a negative impact on the City. There is also the risk that initial action plans may not have been suitable. Internal audit can work with clients to develop more suitable plans if follow-up is done.</p>	<p>Annual update included as part of the Internal Audit Department Annual report, which was presented at CW2 on June 16, 2020</p>
<p>Internal Audit Department Annual Report</p>	<p>Rationale: In accordance with the City's Internal Audit Policy, an annual report shall be submitted to the Committee of the Whole outlining the annual activities of the Internal Audit Department.</p> <p>This report will outline the activities of the Internal Audit Department for the period January 1 through December 31, 2019. It is not a report on the results of the audits conducted, as this information is presented separately throughout the year.</p>	<p>Presented at CW2 on June 16, 2020</p>
<p>Anonymous Reporting System Administration</p>	<p>Rationale: The City's Anonymous Reporting System was implemented on April 15, 2014 as an additional mechanism for employees to confidentially and anonymously report suspected fraud and code of conduct violations.</p> <p>Report intake is operated independently by a third party and is accessible by internet and toll-free phone number. It is available 24 hours a day, 7 days a week.</p> <p>An employee who chooses to file a report is asked to create a password and is provided with a unique case tracking number so that they can log back into the system to follow the progress of their report, provide further details and to answer any questions posed by the investigator, a member of the City's Internal Audit team. Depending on the nature of the issue, management may be required to assist Internal Audit with an investigation.</p>	<p>Annual update included as part of the Internal Audit Department Annual report, which was presented at CW2 on June 16, 2020</p>

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Appendix A

2020 Audit Client Survey Results

#	Statement	Positive	Negative	N/A	Strongly Agree	Agree	Disagree	Strongly Disagree	N/A
1	Internal Audit explained the audit process steps (i.e. audit planning stage to presentation at FA&A) at the commencement of the audit.	100%	0%	0%	50.00%	50.00%	0.00%	0.00%	0.00%
2	The audit took an acceptable amount of time to complete.	100%	0%	0%	62.50%	37.50%	0.00%	0.00%	0.00%
3	The disruption of daily activities was minimized as much as possible during the audit.	100%	0%	0%	75.00%	25.00%	0.00%	0.00%	0.00%
4	Internal Audit exhibited a good understanding of the goals, objectives, strategy, and processes to effectively plan the audit.	100%	0%	0%	75.00%	25.00%	0.00%	0.00%	0.00%
5	Internal Audit demonstrated the technical proficiencies required to perform this audit.	100%	0%	0%	87.50%	12.50%	0.00%	0.00%	0.00%
6	My business concerns and perspective on key business risks were adequately considered.	100%	0%	0%	75.00%	25.00%	0.00%	0.00%	0.00%
7	The audit objectives and scope were clearly communicated to me.	100%	0%	0%	50.00%	50.00%	0.00%	0.00%	0.00%
8	Internal Audit staff were:								
	Professional	100%	0%	0%	100.00%	0.00%	0.00%	0.00%	0.00%
	Objective	100%	0%	0%	100.00%	0.00%	0.00%	0.00%	0.00%
	Positive	100%	0%	0%	100.00%	0.00%	0.00%	0.00%	0.00%
	Willing to Listen	100%	0%	0%	100.00%	0.00%	0.00%	0.00%	0.00%
	Determined to Build Rapport	100%	0%	0%	100.00%	0.00%	0.00%	0.00%	0.00%
	Courteous	100%	0%	0%	100.00%	0.00%	0.00%	0.00%	0.00%
Constructive	100%	0%	0%	100.00%	0.00%	0.00%	0.00%	0.00%	
9	Status updates and communication while the audit was ongoing was:								
	Timely	100%	0%	0%	87.50%	12.50%	0.00%	0.00%	0.00%
	Adequate	100%	0%	0%	75.00%	25.00%	0.00%	0.00%	0.00%
	Useful	100%	0%	0%	87.50%	12.50%	0.00%	0.00%	0.00%
10	I was provided opportunities to provide feedback while the audit was ongoing.	100%	0%	0%	100.00%	0.00%	0.00%	0.00%	0.00%
11	The audit report observations were:								
	Accurate	100%	0%	0%	62.50%	37.50%	0.00%	0.00%	0.00%
	Clearly Written	100%	0%	0%	75.00%	25.00%	0.00%	0.00%	0.00%
	Presented with Appropriate Context	100%	0%	0%	87.50%	12.50%	0.00%	0.00%	0.00%
12	I was given the opportunity to provide explanations and responses to the audit observations contained in the draft report.	100%	0%	0%	87.50%	12.50%	0.00%	0.00%	0.00%
13	Internal Audit's recommendations:								
	Were Constructive	100%	0%	0%	87.50%	12.50%	0.00%	0.00%	0.00%
	Were Feasible	100%	0%	0%	75.00%	25.00%	0.00%	0.00%	0.00%
	Will Improve Operations/Processes	100%	0%	0%	87.50%	12.50%	0.00%	0.00%	0.00%
	Will Provide Value to the City	100%	0%	0%	87.50%	12.50%	0.00%	0.00%	0.00%
14	From my perspective, the audit objectives were achieved.	100%	0%	0%	62.50%	37.50%	0.00%	0.00%	0.00%
15	Overall, the audit added value to the City by enhancing our understanding of risks and/or improving our approach to managing key risks.	88%	13%	0%	62.50%	25.00%	12.50%	0.00%	0.00%

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Appendix B

List of Completed Audit Projects and Status of Management Action Plans (MAPs)

Agenda Date	Audit Report	Year	Outstanding Recommendations	# of Recommendations in the Audit Report	# of Recommendations Completed	# of Recommendations In Progress
09-Mar-15	Recreation & Culture Revenue	2015	Accounts Receivable - Collections & Write-offs	12	11	1
08-Sep-15	Road Operations	2015	Occupational Health and Safety Training	7	2	5
			Implementation of the Route Patrol Manager System			
			Work Order Administration			
			Vehicles, Motorized Equipment and Inventory Use Policies & Procedures			
01-Feb-16	Corporate Overtime	2016	Automate the Time and Labour Management Process	5	2	3
			Understand What Drives Overtime Costs & Impact on Service Delivery			
			Examine the Impact of Overtime on Employee Wellness			
30-May-16	Anonymous Reporting System Annual Report	2016	Enhance the City's corporate governance, accountability and transparency framework by developing a comprehensive ethics and compliance program designed to prevent, detect and respond to fraud and misconduct.	3	1	2
			Internal Audit be tasked with doing further research into the possibility of expanding the Anonymous Reporting System to the general public and, in consultation with senior management, report back to Council on the best practices in other jurisdictions and a recommended approach.			
06-Mar-17	Social Media Audit	2017	Develop a Comprehensive Social Media Governance Framework	4	3	1
06-Jun-17	Event Management Audit	2017	Develop a Formal Event Strategy for the City	9	7	2
			Develop a Clearly Defined Special Events Permit Process and Mechanism to Monitor Compliance with Permits Issued			
06-Jun-18	Construction Audit of Fire Station 7-4: Phase 1	2018	Establish a Standardized Project Management Framework	7	4	3
			Enhance the Budgeting and Estimation Process for Capital Projects			
			Develop General Design and Construction Standards for Reoccurring Projects			
06-Jun-18	Forestry & Horticulture Operations Audit	2018	Develop a Formal Strategic Plan to Manage Existing and Future Activities and Service Levels	6	2	4
			Provide Greater Oversight over Contract Administration			
			Enhance Monitoring and Oversight Over Work Order Administration			
			Improve the Private Tree Permit Inspection Process			
06-Jun-18	Winter Maintenance Audit	2018	Reevaluate the City's Winter Maintenance Strategy and Service Standards	7	6	1
14-Mar-19	Legal Services Audit	2019	Determine the Optimal Level of Resources, Staff Complement and Composition of the Legal Services Department	7	4	3
			Acquire the Appropriate Tools and Resources to Improve Department Planning, Business Processes and Service Delivery			
			Establish Department Policy and Procedures and Update Job Descriptions			

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List of Completed Audit Projects and Status of Management Action Plans (MAPs)

Agenda Date	Audit Report	Year	Outstanding Recommendations	# of Recommendations in the Audit Report	# of Recommendations Completed	# of Recommendations In Progress
	Water, Wastewater and Stormwater Operations Audit		Implement a Risk Based Preventative Maintenance Program	14	9	5
			Implement the Recommendations for Improving the Maintenance Conditions of Water and Wastewater Facilities			
			Ensure the Recommendations for Improving the City's Emergency Response Plan are Implemented			
			Perform an Operational Health and Safety and Public Hazard Risk Assessment			
			Update Development Agreements to Clarify Timing of Payment Requirements for New Watermain Connections			
12-Nov-19	Facility Management Audit	2019	Develop and Implement a Risk Based Preventative and Predictive Maintenance Program	5	2	3
			Improving the Management and Administration of Lease and License Agreements at City Owned Facilities			
			Enhance Oversight Over Contract Administration			
21-Jan-20	Construction Audit of Fire Station 7-4: Phase 2	2020	Ensure the Construction Schedule and Recovery Schedule are Realistic, Complete and Timely	4	2	2
			Implement a Formal Project Quality Review Program			
20-May-20	Consulting Services Audit	2020	Establish a City-wide Contract Management and Administration Framework	6	4	2
			Establish a City-wide Contract Management and Administration Framework			
			Standardize Procurement Templates			
22-Sep-20	By-Law & Compliance, Licensing & Permit Services Audit: Phase 1	2020	Reevaluate and Update the By-law Strategic Framework, Principles and Deliverables to Ensure They Remain Realistic and Achievable	6	0	6
			Ensure Parking Permit Processes Comply with the City's Parking By-Law 064-2019			
			Continue to Integrate Licensing, Permit and Enforcement Systems and Enable Automated Data Sharing			
			Improve Oversight Over the Administrative Monetary Penalty Process			
			Develop Key Performance Indicators (KPIs)			
			Ensure SOP's Remain Relevant and Current			
10-Nov-20	Vaughan Business Enterprise Centre Audit	2020	Develop Contingency Plans for Continued Operation in the Event that Funding for the SBEC Program is Reduced	2	0	2
			Develop SOPs To Provide More Clarity To Staff On How To Execute Program Guidelines and Requirements			
Total	16 Reports	-		104	59	45