

Forestry and Horticulture Operations Audit

FA&A Committee – Wednesday June 06, 2018



Today's Presentation

- Audit Objective, Scope and Methodology
- Audit Conclusion
- Audit Observations
- Management Action Plans
- Next Steps
- Questions



2

Audit Objective

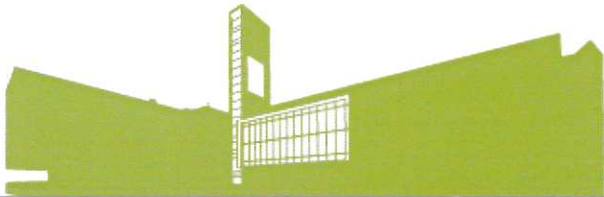
- The objective of the audit was to evaluate the adequacy and effectiveness of the internal controls, processes and procedures in place to mitigate the business risks associated with managing Forestry and Horticulture Operations.



3

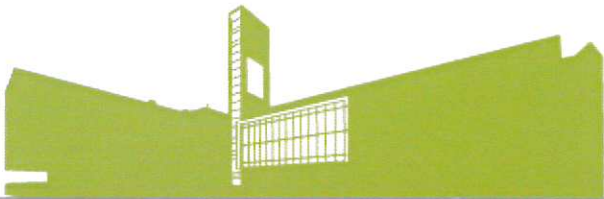
Audit Scope & Methodology

- Review of existing policies and procedures
- Staff interviews
- Review of the tree planting and beautification strategy
- Sampling of work orders and 3rd party service agreements.
- The scope of the audit covered Forestry and Horticulture activities for the period of January 2016 to August 2017.



Audit Conclusion

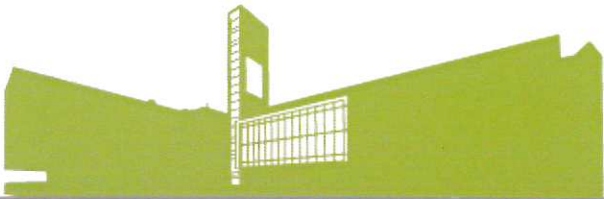
- Improvements are required to ensure risks related to the execution of the City's Forestry and Horticulture operations are efficiently and effectively mitigated.



Issues and Observations

The following opportunities were identified:

1. Establishing a risk based framework to determine priority activities, service levels and whether existing resources can appropriately sustain these activities, considering present and future City growth.
2. Improving monitoring and oversight activities over several processes including contract administration, work order administration and inspections.



Management Action Plans

1. Establishing a risk based framework to determine priority activities, service levels and whether existing resources can appropriately sustain these activities, considering present and future City growth.
 - Staff will explore best practices and Forestry Operations service levels in surrounding municipalities, recommend an appropriate service level for the City of Vaughan, and estimate resources required to deliver that service level.
 - The initial focus will be development of a tree pruning plan, followed by a more comprehensive forest maintenance strategy.



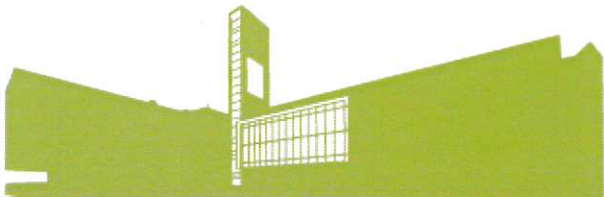
Management Action Plans

2. Improving monitoring and oversight activities over several processes including contract administration, work order administration and inspections.
 - Management will develop and implement a formal inspection process which defines the roles, responsibilities, accountabilities for verifying the quality and completeness of work.
 - Management is also committing to work with all TSPFO teams to review and update existing thresholds for each work order function within the department.



Next Steps

- Action plans have been developed.
- Implementation is underway.
- Internal Audit will follow up and report on the status of these action plans.



Questions?



10