York Region

Outstanding Audit Recommendations Follow-Up Audit Report

June 2021

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1.0   Management Summary

Audit Services has completed a follow-up of outstanding audit recommendations as at March 31, 2021. These recommendations are comprised of:

1. Audit recommendations that were noted as 'not yet completed' in our previous Outstanding Audit Recommendations Follow-Up Audit Report dated January 2021.

2. Any new audit report recommendations presented at the January 2021 meeting of the York Region Audit Committee.

Management was provided the option to defer the current update to the next audit follow-up given the ongoing health crisis. Of the 12 audit reports currently on the list for follow-up, three have been deferred to the next audit follow-up date, which will be completed in September 2021 for the January 2022 Audit Committee.

There were 67 audit recommendations originally issued through the 12 audit reports currently on our list for follow-up. In the nine audit reports for which management responses were provided, there were 53 audit recommendations originally issued. Management has implemented 64% of these recommendations. In the last term of Council, this has ranged between 60% and 90% and varies based on timing of reports being issued.

For a detailed summary of audit reports followed up and recommendations issued, completed and outstanding, please refer to section 4.0. Additional detail is available upon request from the Director, Audit Services*.*

Our follow-up was conducted in accordance with the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing Standard 2500 – Monitoring Progress*:

> *The chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management.*
>> *2500.A1 – The chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.*

2.0   Introduction

On a semi-annual basis, Audit Services updates the Region's Audit Committee and the Chief Administrative Officer (CAO) on the status of issued audit recommendations. To provide this update, Audit Services contacts Commissioners and Directors to confirm the status of the issued recommendations relating to their area. In some cases, the status is further validated directly by Audit Services through discussion and/or detailed testing. This is an integral part of our audit process that allows us to confirm that the opportunities for improvement outlined in audit reports have been implemented.

The Audit Services Branch performed a follow-up of outstanding audit recommendations as at March 31, 2021. These recommendations included those noted as outstanding in our Outstanding Audit Recommendations Follow-Up Report dated January 2021, and all new recommendations issued in audit reports reported to Audit Committee in their last meeting in January 2021.

Department heads were emailed requests containing:

1. A request to provide a status update and a confirmation of the original due date for implementation of the recommendation, or a new anticipated implementation date if necessary.

2. A summary of outstanding audit recommendations for their area. The Commissioner and Director responsible for the implementation of the recommendations are also requested to sign off on the updated document.

3. As requested by Audit Committee in November 2008, departments having an audit recommendation that remains outstanding more than one year past the original due date must provide Audit Committee with a separate memo as to why the recommendation has not been implemented. Management action plans that detail what is being done to implement the recommendation(s) are to be included.

Audit reports presented at the June 2021 meeting of the York Region Audit Committee will be followed up at the next Audit Committee meeting.

3.0   Objectives and Scope

The objective for this engagement was:

- To provide feedback to the Region's Audit Committee and CAO as to the disposition of issued audit recommendations.

The audit scope to accomplish this objective was:

- All outstanding audit recommendations issued prior to and including those presented at the January 2021 meeting of the York Region Audit Committee.

4.0   Recommendations and Management Action Plans

4.1   Statistics and Details of Outstanding Audit Recommendations Followed Up

- Table A provides a summary of the number of management responses received and the number of audit recommendations that remain open as at March 31, 2021.

- Table B provides details of audit recommendations that were followed up for this review, as well as management responses as at March 31, 2021.

TABLE A – Summary of Outstanding Audit Recommendations Follow-Up as at March 31, 2021

Audit Report	Date Reported to Audit Committee	Number of recommendations in Audit Report	Completed for 09/30/20	Completed for 03/31/21	Not yet complete as at 03/31/21	(%) Complete as at 03/31/21
FIN – Accounts Payable & Procurement	June 2016	6	5	0	1	83%
TRN – Fleet Services	June 2018	7	5	2	0	100%
CS – Compensation and HRMS	June 2018	6	3	0	3	50%
CS – Health & Safety on Property Services Capital Projects	January 2019	6	5	0	1	83%
TRN – Traffic Signal & Illumination Maintenance	January 2020	5	2	2	1	80%
HYI – Contract Management	January 2020	4	2	2	0	100%
ENV – Forestry	June 2020	7	5	1	1	86%
CS – Workplace Health, Safety and Wellness	January 2021	5	n/a	0	5	0%
FIN – Cellular Audit	January 2021	7	n/a	0	7	0%
Total – responses received		**53**	**27**	**7**	**19**	**64%**
CHS – Ontario Works [Note a]	June 2019	5	3	0	2	60%
CHS – Sexual Health [Note a]	January 2020	5	0	0	5	0%
CHS – Paramedic Fleet Services [Note a, b]	June 2020	4	1	0	3	25%
Total – responses deferred		**14**	**4**	**0**	**10**	**29%**
Grand Total		**67**	**31**	**7**	**29**	**57%**

Note a: Management elected to defer update to the next follow-up date in October 2021 for Audit Committee presentation in January 2022.
Note b: Deferral by CHS only. Status update provided by FIN.

TABLE B – Summary of Outstanding Audit Recommendations as at March 31, 2021

Audit Report	Recommendation	Management response	Original due date	Current due date
Finance – A/P & Procurement	4.1 Consider implementing a stamp for departments to use for invoice approval / general ledger coding. Reiterate to staff the requirement for segregation of duties between purchase commitment and payment authority.	Complete	N/A	N/A
	4.2 Tender Bid Request Form is updated to clarify the requirement for advertising in the DCN. Consider implementation of an electronic procurement filing system to reduce likelihood of misplacing key documents, and, create a more consistent standard file set-up.	Complete	N/A	N/A
	4.3 A formal process be developed to ensure compliance with the policy of annual reviews of designated authorities. Department heads perform annual review of the designated approval authorities and report results to Finance for updates.	Complete	N/A	N/A
	4.4 Compare all NSA forms to purchasing course training records. Where the course has not been attended, a deadline established for attendance. If not attended, the NSA form should be revoked.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	NSA form should include the requirement for attendance to the purchasing training course and employee statement that the course was attended or scheduled attendance.			
	4.5 Authorization of Payment of Goods and Services Policy is updated to clarify approval limits for Project Managers, include the segregation of duties between purchase commitment and payment approval. Purchasing Tool Kit be updated to clearly identify the requirement for a purchase order for purchases above a specified dollar limit.	Complete We will commence training on the new By-law in Q3 2021 and rollout to the organization by Q4 2021. A new protocol – "Payment for Goods and Services by Purchase Order" will take effect at the same time that the Bylaw takes effect.	N/A Q1 2019	N/A Q4 2021
	4.6 Perform a thorough review of the purchase orders identified as having errors and omissions and correct them in the system. Perform an annual review of unused purchase orders beyond a certain age to identify instances where invoices are being processed without being applied to a purchase order or directly to a general ledger account.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
Transportation Services – Fleet Services	4.1 Management should develop and communicate a comprehensive Operator's Safety Manual. The Manual should address York Region requirements, defensive driving and equipment operation, vehicle collision and incident responsibilities, general operating procedures, and updated fueling procedures.	Complete - Corporate Fleet and Driver Safety Policy (document reference # 4042921) was approved by the CAO March 29, 2021 and posted on the portal	Q4 2019	N/A
	Management should consider rescinding the outdated Use of Transportation Services and Environmental Services Fleet Vehicles Policy and clarify employee expectations regarding personal use of fleet vehicles in the Manual.	Complete - Outdated policy was removed from portal following approval and posting of new policy		
	A policy regarding the application of tires to fleet vehicles should be developed and communicated to staff.	Completed and included in January 2021 response		
	Additionally, the Manual should be communicated to contractors, who may use Region equipment and fueling stations during their operations.	Completed and included in January 2021 response		
	4.2 Management should implement a formal process to ensure all specifications developed for bid documents are administered through the Fleet Services to ensure compliance with the Purchasing Bylaw.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	The process should ensure compliance to the Region Records Retention Bylaw. Each file should include a cover page summarizing the product or service being tendered and a list of personnel involved in the development and evaluation of specifications. Also included in the file should be all documentation received from the requesting department and all correspondence regarding changes to specifications throughout the process. All specifications development files should be maintained at a centralized location within Fleet Services.			
	4.3 Management should re-communicate to staff their requirement to decommission fleet equipment when unsafe conditions are identified, until appropriate repairs are complete. Management should create a Driver Trainer position in the next budget process.	Complete	N/A	N/A
	4.4 Management should consider providing Fleet Services with access to vehicle GPS to assist in maintenance scheduling. Coordinating servicing based on usage and location assists in reducing unnecessary travel of the vehicle, labour hours, and the amount of time the vehicle is unavailable for use due to servicing.	Complete.	N/A	N/A
	4.5 A formal process should be developed requiring the semi-annual or perpetual review of inventory stock. The Fleet Manager	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	should identify slow moving and obsolete inventory, which can be forwarded to the Director, Roads and Traffic Operations. The Director may discuss with Finance and any other appropriate departments before providing approval to the Fleet Manager to move ahead with the auction or disposal of inventory, in accordance with the Corporate Disposal of Surplus Assets Policy			
	4.6 Policy should require Fleet Services to be involved in any purchase of fleet assets under their jurisdiction, regardless of department. This process would ensure that the Region does not purchase equipment it does not require, and Fleet Services is aware of all existing assets to properly schedule preventative maintenance. Additionally, Fleet Services should participate in the budgeting process for vehicles and equipment to assist in ensuring the accuracy of actual versus budgeted costs.	Complete - Fleet Optimization Policy (document reference #12819733) was approved by the CAO March 29, 2021 and posted on the portal Completed and included in January 2021 response	Q4 2019	N/A
	4.7 Management should implement a formal process requiring use of the existing checklists for the commissioning and decommissioning of assets, including a training and orientation requirement as part of the commissioning process. The existing checklists should be reviewed to consolidate steps and require sign-off by responsible personnel.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	Additionally, supporting documentation (including vehicle assets approval information) requirements should be clearly defined and each file should be stored in a centralized location in accordance with the Records Retention Bylaw.			

Audit Report	Recommendation	Management response	Original due date	Current due date
Corporate Services – Compensation and HRMS	4.1 Management should review the existing compensation related policies and update or create where necessary. Management should also develop and formally document procedures for key processes to support the policies once completed.	On target for approvals and delayed for communications and launch due to COVID: • Policy draft completed, reviewed by Legal and Executive Director, HR • Final Commissioner and CAO review and approval expected in Q2 Expected launch in Q2/Q3 2021	Q2 2020	Q3 2021
	4.2 Management should review the current Job Evaluation policy and procedures and update to reflect actual practice.	**On target for approvals and delayed for communications and launch due to COVID:** As described in 4.1, this policy and procedure is incorporated into the broader non-union compensation policy. The purpose of the Non-Union Appeals Committee has been revisited for the interim as the job evaluation process has been reviewed and a new revitalized process has been launched. The Committee provided support as a Business Advisory Group and change champions for the revised job evaluation process.	Q2 2019	Q3 2021
	Management should also consider implementing a formal Job Evaluation Committee for non-union jobs and/or a formal appeals process to ensure the process remains as fair and transparent as possible.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	Once policies/procedures have been updated, management should ensure information is communicated with staff and available on the Region intranet.	**On target for approvals and delayed for communications and launch due to COVID:** As described in 4.1, this policy and procedure is incorporated into the broader non-union compensation policy.	Q4 2020	Q3 2021
	4.3 Management should consider developing and implementing a standard Job Evaluation checklist to ensure consistency in file documentation and that all supporting documents, including the JIF and Evaluation Record Sheet, are included in the evaluation files.	Complete	N/A	N/A
	4.4 Management should continue to investigate alternative options to Microsoft Excel for managing and tracking key compensation programs to better help streamline processes and reduce the room for errors inherent with using Excel.	Complete	N/A	N/A
	4.5 Access for compensation rate changes and adding new employees should be reviewed and removed where not required as part of the employee's job function.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	Management should develop a policy and process for requesting and granting HRMS access and for reviewing access when there is an internal transfer. A form could be developed that links to defined user roles when requesting access. Transfers should include a check for existing access to determine if still required.

Management should develop and implement defined user roles/groupings within HRMS that should be tied to job code/functions. The existing access within HRMS should be reviewed and converted once the roles are clearly defined and developed. | | | |
| | 4.6
Management should review the above survey results and could consider the following:

• Increasing the maximum increase per pay grade for acting assignments and internal promotions to better align with industry best practices. Alternatively, a policy could be developed where increases above the 3.5% increase per grade would be permitted at the hiring Director's discretion.

• A job evaluation maintenance review schedule. | On target for approvals and delayed for communications and launch due to COVID: Incorporated into non-union salary policy and guidelines completed Q4 2020, approval for policy expected in 2020 with target launch and implementation in Q2/Q3 2021.

On target: Can only implement once concurrent projects to reduce evaluation volumes are complete. | Q4 2020

Q4 2019 | Q3 021

Q3 2021 |

Audit Report	Recommendation	Management response	Original due date	Current due date
	• Develop and implement a formal Retention & Attraction Policy for "hot skills", which includes regular reviews and updates when required.	On target for approvals and delayed for communications and launch due to COVID: Market Pay practices incorporated into non-union salary policy and guidelines completed Q4 2020 for approval and implementation in 2021.	Q4 2020	Q3 2021
	• Review and update, if required, the current municipal comparator list to ensure it includes the most accurate and representative comparator municipalities.	Complete	N/A	N/A
	• As previously stated in issue 4.1 and 4.2, management should review and update all existing compensation related policies and procedures and implement a job evaluation committee and/or a formal appeals process for evaluation results.	See 4.1 and 4.2	Q4 2020	Q3 2021

Audit Report	Recommendation	Management response	Original due date	Current due date
Corporate Services – Health & Safety on Property Services Capital Projects	4.1 Property Services should continue identifying and implementing workable solutions to create a capital project filing structure for project documentation.	Complete	N/A	N/A
	4.2 For non-emergency capital projects, management should reiterate the requirement to collect health & safety documentation. For emergency purchases a process should be established that would allow for a quicker collection of the necessary health & safety documents as listed in the Policy and Guideline so as to help minimize the risk of accidents happening. The Contractor Safety Specialist should be notified of projects as per the Policy and Guideline.	Complete	N/A	N/A
	4.3 Based on the collection of documents testing results, management should consider a refresher course (HS0076 - Contractor Safety Construction Projects) that may be useful to reaffirm the health & safety documentation needing to be collected and why the Region collects them.	Complete	N/A	N/A
	4.4 The SOP for the Construction Safety Audit Process should be updated to reflect current practises in place.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	4.5 Management should consider the incorporation of tablet based software to capture the construction safety audits performed by the Region. This data can then be used for management reporting and planning purposes.	Complete	N/A	N/A
	4.6 The Policy and Guideline should be updated to reflect current corporate processes and document collection requirements. Once management approval has been obtained, the updated policy should be posted on the intranet with the necessary hyperlink to the updated guide. All affected staff should be made aware of the update. This will help to ensure corporate process and documentation requirements continue being met.	An initial review of the Health and Safety Guideline for Employees Involved in Construction Projects was completed by key stakeholders including Legal. The document is being updated based on the feedback provided. Following these updates and a subsequent review, it will go through the approval process.	Q1 2019	Q3 2021

Audit Report	Recommendation	Management response	Original due date	Current due date
Community & Health Services – Ontario Works	4.1 • Management should ensure that all OW locations understand and comply with the Region's Petty Cash Funds policy and related procedures, including performance of reconciliations on a quarterly basis at a minimum.	Complete	N/A	N/A
	• The owner of the Region's Petty Cash Funds policy should consolidate the Procedures for Petty Cash Funds and the Petty Cash Instruction Guide to create a single, comprehensive procedures document on which the owner, creation date, and last revised date are indicated. The consolidated procedures document should also clearly identify the Regional policy to which it relates.	Complete	N/A	N/A
	4.2 Management should: • Ensure that Participation Agreement reviews are up to date for all active Ontario Works clients, in accordance with Provincial directives. In those instances where the legislation permits a review over the phone, ensure that the details of the review are clearly recorded in the client file and in the appropriate field(s) in SAMS. • Implement a Participation Agreement review scheduling system across all Ontario Works office locations. Investigate the opportunity to use the Vaughan location's system as a model for a uniform solution across all locations.	Deferred	Q4 2019	Q4 2019
	4.3 Management should update the current Lost or Stolen Entitlement Policy to address recovery of overpayments to clients, reimbursement to third parties where stopped cheques were cashed, and timing of replacement cheques. The	Deferred	Q4 2019	Q4 2019

Audit Report	Recommendation	Management response	Original due date	Current due date
	updated policy should be communicated to all relevant staff to ensure consistent application among the Region's OW office locations.			
	4.4 Management should provide OW case workers with training related to legislated document collection and retention requirements and: • ensure that case workers do not take and/or file copies of documents that are to be visually verified only; • ensure that required documents are not duplicated in client files.	Complete	N/A	N/A
	4.5 Management should develop and implement measures such as enhanced training to ensure that data entry in SAMS is complete, timely, and consistent across all Ontario Works locations in York Region.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
CHS – Sexual Health	4.1 Ensure that all quality control reviews are completed with evidence maintained.	Deferred	Q4 2019	
	Develop a standardized peer review form and update policy to require retention of the forms.	Deferred	Q1 2020	
	Consider implementing a requirement to communicate peer review results with the Program Manager.	Deferred	Q1 2020	
	4.2 Develop and implement a centralized tracking system for incident reporting.	Deferred	Q1 2020	
	4.3 Determine the frequency and need for the community needs assessment. Consider updating the needs assessment every 4 years in line with term of Council.	Deferred	Q4 2020	
	Ensure the information included in the needs assessment is current and relevant.	Deferred	Q4 2020	
	Ensure all information contained in the needs assessment is directly tied to and supported by the survey results.	Deferred	Q4 2020	
	Consider the use of an external resource to prepare the needs assessment, or at a minimum review the assessment prepared internally.	Deferred	Q4 2020	
	4.4 Implement an appropriate segregation of duties for the sales, cash handling, and reporting functions.	Deferred	Q4 2019	

Audit Report	Recommendation	Management response	Original due date	Current due date
	Ensure that all clients receive a payment receipt as proof of purchase, including those who pay with cash. Receipts should be produced in duplicate, with one copy to the client and one copy for the Region's records.	Deferred	Q4 2019	
	Ensure that all reconciliations are provided to management for review and signoff prior to submission of month end transaction reports to Finance.	Deferred	Q4 2019	
	Ensure that supporting documentation for cash sales is included in the month end submission to Finance.	Deferred	Q4 2019	
	Ensure that the reconciled Hampson report is included with the month end reports to Finance.	Deferred	Q4 2019	
	Ensure that management approval is evident on the month end reports submitted to Finance.	Deferred.	Q4 2019	
	Develop and implement a policy and corresponding procedures to ensure that instances of non-payment by clients are handled consistently across all clinics, including a mechanism to track and report all occurrences and periodic review by management.	Deferred.	Q1 2020	
	4.5 Strengthen oversight and enforcement measures to ensure that all mandatory training is completed and tracked annually as required.	Deferred	Q4 2019	

Audit Report	Recommendation	Management response	Original due date	Current due date
Transportation – Traffic Signals & Illuminations Maintenance	4.1 The contractor should be required to call into the Region's Roads and Traffic Operations Centre to record arrival and departure times for high and low priority work.	Completed – included in January 2021 response	N/A	N/A
	Contractor notification, arrival and departure times to and from work sites should be reviewed as a vendor performance management tool. Management benchmarks for acceptable response times are stipulated in the contract.	Completed – dedicated line operational	Q4 2020	N/A
	Management should investigate management reporting for this function under Cityworks.	Completed investigation of reporting function in Cityworks. Arrival and departure time data is being captured in Cityworks. Automated reports for this function are currently under development and testing.	Q4 2020	N/A
	4.2 A formal reconciliation of CMC, INS, FBI and Luminaire Patrols should be performed at the end of every maintenance period.	Complete	N/A	N/A
	Management should ensure that all FBI records are collected and clarify the acceptable repair codes for each of these routine inspections with the contractor.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	Management should ensure that all RPC testing occurs as required by the Region's Traffic Signal and Illumination Maintenance Contract best practices.	Complete	N/A	N/A
	Management should also investigate automating the scheduling of this testing in Cityworks.	Complete	N/A	N/A
	4.3 TSO management should determine if the collection of private driver information by the contractor is necessary. If so, management should, through discussion with the Corporate Services - Access & Privacy Office, consider supplying the contractor with a notice from the Region re the authority of the Region to collect the information. If not necessary, management should formally communicate to the contractor to refrain from collecting personal information from drivers of non-commercial vehicles. Collection of driver information from a commercial vehicle would still be valid.	Complete	N/A	N/A
	4.4 TSO Management should determine a reasonable number of spare parts to keep, considering that the older model controller cabinets are being replaced every year and there is a decreasing number of older cabinets in service. Once that number is determined,	Completed – excess parts disposed of	Q4 2020	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	management should ensure the contractor disposes of any excess parts.			
	4.5 Management should investigate the use of electronic devices (tablets, smartphones) to automate and replace the current manual steps required in TOPS. To help ensure all data collected is complete and accurate, drop down menus also can be incorporated to match problem codes to repair codes.	Work in progress. Use of electronic devices to capture field inspection reports are under development and testing to collect data as a first step.	Q4 2022	Q4 2022

Audit Report	Recommendation	Management response	Original due date	Current due date
HYI – Contract Management	4.1 Management should develop and formalize policies and procedures within the HYI contract management area. Roles and responsibilities should be clearly defined and communicated to all staff.	Complete – Housing Operations Contract Management Report submitted to Audit in April 2021.	Q3 2020	N/A
	4.2 Management should formalize a plan to ensure all active contractors have current insurance on file and implement a policy for on-going tracking/managing of upcoming expiries.	Complete	N/A	N/A
	4.3 Management should consider using the maintenance tracking functionality of their current Yardi system to better manage building maintenance and contractor service delivery commitments. At a minimum, management should ensure the current tracking sheet is reviewed and updated where necessary to allow for better tracking of compliance requirements. Management should formally track the elevator contracts to ensure all warranty service periods are managed for compliance and coverage. Management should follow up on the missing fire safety sign offs and remind staff of their responsibilities for completing all fire safety checks. Additional training and/or review of fire code requirements should also be considered.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	Management should ensure all contracts are on site and accessible for reference to ensure service delivery commitments, etc. are properly tracked and managed.			
	4.4 Management should implement the integrated purchase order module for contracts along with the work orders to centralize the purchasing function and better manage contract status and on-going commitments. A centralized purchase order system would allow for better tracking of commitments, clear communication of work to be completed and cost, and ease of processing invoices for payment.	Completed early in Q2 2021	Q4 2021	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
Environmental Services – Forestry	4.1 Management should create and finalize the Standard Operating Procedures document. Management should review the existing policies and procedures that exist but have not been updated or approved as far back as 2010, as well as other various standards and guidelines, and consider their inclusion in the Standard Operating Procedures document. Due to the inexperience and turnover of student employees, we recommend reviewing the Juvenile Tree Maintenance Field Guide for approval and sign-off to be communicated with students.	On track –Work is underway to update existing and create new standard operating procedures as required. Five procedures have been finalized and 30 are in progress.	Q4 2021	Q4 2021
	4.2 Management should consider performing regular audits using the GPS analysis on the Contractor to help ensure that the Contractor is spending sufficient time on route to properly perform watering. Management should include any audit results as a standing item with the Contractor at monthly meetings to formally document any performance issues. Management should review and update the existing watering forms to include more detail regarding the work performed by the Contractor. The Region should ensure that these forms are collected from the Contractor and maintained. Management should also formally document and track the soil moisture inspections performed and their results.	Complete Complete Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	4.3 Management should ensure that Contractors are fulfilling their contractual requirement to provide electronic notifications of work to the Region within one working day notice and a minimum of 16 hours prior to commencing work each day (or other, depending on the contract).	Complete	N/A	N/A
	4.4 Management should document and maintain evidence that the Contractor was provided all mandatory training as required by the contract. For all contracts with training requirements, the Region should collect and maintain the corresponding training records regularly as evidence that training was provided. Management should also ensure that train-the-trainer courses are provided to the Contractor as required by the contract, and that the Contractor ensures their staff training is up to date as per Region standards.	Complete	N/A	N/A
	4.5 Management should implement formal deficiency tracking across all contracts. Deficiency tracking includes logging all deficiency items, their status, and the length of time for satisfactory resolution. This document should also ensure that we are capturing all the necessary information for contractor performance evaluation, if any, required by the corresponding contract. Management should consider the existing deficiency tracking document maintained for the mature tree maintenance contract as a template for tracking deficiencies across other contracts.	Completed – Standard operating procedure documenting deficiency tracking requirements has been prepared and is being implemented on all contracts.	Q2 2021	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	4.6 Management should collect and review the crew qualifications for the mature tree maintenance Contractor. Management should also ensure that for all contracts, as part of the contractor audit process, documentation confirming qualifications is obtained regularly and reviewed against contract requirements to ensure the contractor and all their crew is qualified to perform work on behalf of the Region.	Complete	N/A	N/A
	4.7 Management should include a periodic review of contractor disposal logs and designated dumping site information in the contractor audit process for contracts which involve tree maintenance and disposal. This review should ensure that the contractor disposes of material from trees in regulated areas and quarantined zones in accordance with Canadian Food Inspection Agency (CFIA) regulations.	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
Community and Health Services – Paramedic Services Fleet Management	4.1 (CHS) Redesign the Preventative Maintenance sheet template to better align with the original equipment manufacturer's routine maintenance schedule descriptions. Ensure that all Preventative Maintenance sheets are dated by the vendor when completed.	Complete	N/A	N/A
	4.2 (CHS) Investigate opportunities to integrate the M5 and QRS systems to eliminate the need for manual transfer of data.	Deferred	Note 1	
	4.3 (CHS) Consider engaging an external consultant, or dedicating internal resources, to perform a needs assessment and determine which priorities must be met with respect to facilities, staffing, and vehicle inventory to accommodate legislated requirements and ensure continued compliance with Provincial mandates in a cost-effective manner.	Deferred	Note 1	
	4.4 (FIN) The Risk Management branch should take the appropriate steps necessary to ensure that all current vendor contracts have valid certificates of insurance in the Region's COI database.	At December 31, 2020, the expired COI backlog that was observed has been cleared and COIs are kept current monthly. The initiative (to implement a technology solution to automate the COI tracking process) is deferred due to	Q4 2020 Q2 2022	N/A Q2 2022

Audit Report	Recommendation	Management response	Original due date	Current due date
		redirection of risk management staff to support the Region's COVID-19 response. A revised timeline will be provided when the emergency is over.		

Note 1: As noted in the Paramedic Services Fleet Management audit report, due to the coronavirus pandemic and the related impact on Community and Health Services (CHS) resources, Audit Services and CHS agreed to discuss implementation timelines at a later date. Once established, these timelines will be communicated to Audit Committee.

Audit Report	Recommendation	Management response	Original due date	Current due date
Corporate Services – Workplace Health, Safety and Wellness	4.1 Management should update the process for incident reporting and tracking to ensure the completion date of corrective actions is entered into the Parklane software.	There were limitations identified with the Parklane Software previously that did not allow for corrective measures to be entered following the submission of the incident report. Parklane released a recent update that will make it possible for individuals completing the report to assign Corrective Action Recommendations using software generated emails. In addition, the email recipients can simply respond via a web form which will populate their response in the Corrective Action Taken field in Parklane. The implementation is presently underway, and the Incident/Injury process document will be updated to indicate new corrective action tasks and management will be trained on new responsibilities.	Q3 2021	Q4 2021
	4.2 1. Management should consider centralizing the records management for monthly inspection reports/results and committee meeting minutes to ensure completeness. Consideration should be given to	With most of the staff working from home and JHSC members being redeployed or presently not on site, this has been postponed to 2022. This will	Q3 2021	Q2 2022

Audit Report	Recommendation	Management response	Original due date	Current due date
	formally tracking hazards identified during the monthly inspections to allow for an increase in oversight in addressing concerns. 2. Management should review the various inspection template checklists in use and ensure the most current is communicated to all appropriate members. In addition, the template could be updated to include a column for the inspector to initial each item reviewed to ensure completeness. Once updated, the current checklist should be distributed to all locations performing inspections.	allow for all the JHSCs to meet in the new year and transition towards a centralized record management. The JHSC inspection checklist on the JHSC Portal page was reviewed and has been updated. This was communicated to JHSCs at the CHASAC meeting. The HR Health & Specialists have supported customization of the inspections checklist for relevant groups where sector specific hazards apply.		
	4.3 Management should implement the following: • Education and communication with JHSC members to ensure they are aware of the OHSA requirements and compliance areas covered within their inspections. • Increased oversight by Health and Safety Specialists to ensure committee members are meeting the OHSA requirements for inspections.	Creation of self-learning JHSC workplace inspection training resource is presently put on hold. HR Health & Safety has dedicated their resources towards COVID-19 recovery and response measures. Creation of training that is not related to these measures or legislatively mandated will be resume as part of the broader return to work efforts. H&S Specialist have been attending high priority sites for JHSC inspections such as the mass immunization clinics. However, with most staff working from home and mitigate COVID-19 risks,	Q4 2021	Q4 2022

Audit Report	Recommendation	Management response	Original due date	Current due date
		these visits are being limited to active high risk locations.		
	4.4 1. Management should reaffirm with staff their responsibility for completing training, monitoring compliance and follow up as necessary. 2. Management should consider distributing exception reporting more frequently and directly to staff and supervisors before escalating to the Director level annually. 3. Management should consider implementing a threshold for the length of time to complete overdue training requirements and advise individuals to complete training before escalation to the Executive Director of Human Resources.	HR Health & Safety has worked with HRMS to capture mandatory Health and Safety training course completion within the bi-annual reports provided to SMT. This report identifies training exceptions and target completion date that can be shared with supervisors to monitor compliance. Further efforts on the communication plan and distribution of training reports have been put on hold to focus effort on sharing of COVID-19 health and safety information and related training.	Q4 2021	Q2 2022
	4.5 1. Management should review the "Employee Health Resources" portal page and update to ensure information is presented in an organized and consistent manner. Policies should be reviewed and updated accordingly to ensure they are clear, accurate, complete and current. 2. Management should determine the frequency with which policies should be reviewed and updated going forward to ensure current regulations and compliance requirements are accurately reflected in a timely manner.	All health and safety resources and information have been consolidated into the clearly defined sections within the Safety page under my Life and Career. The Corporate Services – Human Resources – Health and Safety page redirects staff to Safety page under My Life and Career to avoid duplication. HR Health & Safety has flagged duplicate information with other departments to be removed. A schedule	Q2 2021	Q4 2021

Audit Report	Recommendation	Management response	Original due date	Current due date
	3. Management should review the current landscape for health and safety information available on the portal and ensure health and safety information is presented in a clear, consistent and coordinated manner. Consideration should be given to link the information under the "My Life & Career" safety section to the Human Resources Health Safety & Wellness portal page.	for reviewing policies, program and guidelines will be established as part of the adoption of a Health, Safety and Disability Management system.		

Audit Report	Recommendation	Management response	Original due date	Current due date
Finance - Cellular	4.1 Management should review the identified policies to ensure they remain relevant and accurate. Due to the inherent environment of rapid change regarding technology, management should consider providing a timeframe requirement for review within the policies themselves, to ensure they regularly remain up to date, applicable and accurate.	Due to policy staff redeployments resulting from the COVID-19 pandemic, updates to the Responsible Use of Technology policy have been deferred to Q4 2021. The request to rescind the Technology Acquisition policy will be submitted with the updated Responsible Use policy approval request in Q3 2021. Due to continued workload pressures resulting from the COVID-19 response, updates to the Privacy Policy have been deferred to Q2 2022. An updated Use of Social Media Policy was approved by the CAO on January 27, 2021. The Voicemail Policy has been reviewed and an opportunity has been identified to change frequency of voicemail greeting update. Departments will be consulted on proposed changes. This policy will further be reviewed and updated by Q4 2022 in the context of the "the next normal" to include Teams, etc.	Q4 2020 Q4 2020 Q4 2020	Q4 2021 Q2 2022 Q4 2021
	4.2 Management should determine the appropriate corrective actions regarding reimbursement of personal charges incurred on a Regional cellular device. Management should update the Responsible Use of Regional Technology Policy to ensure employees are aware of their expectations regarding reimbursement	Guidelines will be referenced in the Responsible Use of Technology Policy update (Recommendation 4.1) Approximately 95% of Regionissued smartphones are provided through Rogers. As of March 1, 2021, roaming plans are now automatically activated on Rogers devices whenever these devices leave Canada. The roaming plan includes unlimited voice, SMS/MMS messaging and data services for a daily flat fee.	Q4 2021	Q4 2021

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	for personal use charges, and management across the Region can consistently apply the appropriate corrective actions.	The remaining 5% of Region-issued smartphones are provided through Telus to support specific service requirements. Roaming plans on these devices continue to be activated by request only. The updated Cellular Reference Guide includes a reimbursement expectation for personal expenses incurred on a Region-issued cellular device while travelling. This expectation will be referenced in the Responsible Use of Technology Policy update (Recommendation 4.1).		
	4.3 Management should consider that Regional employees issued a cellular device are required to sign-off on receipt and understand the contents of the Smartphone and Cell Phone Quick Reference Guide that outlines the plan details, roles and responsibilities and other related policies and procedures to the cellular device. The contents of the guide should also reflect the employee's responsibility for their own personal information.	As part of the Cellular Refresh and ongoing operations, a Consent to Terms of Use will be required to be signed off by each employee receiving a new cellular device beginning in May 2021. The Cellular Reference Guide has been updated to reflect user responsibilities related to information management & privacy, safety & security, reimbursement expectations and related corporate policies.	Q4 2021	Q2 2021
	4.4 Management should consider clarifying the employee's expectations on My Portal and in the Smartphone and Cell Phone Quick Reference Guide regarding application of a roaming plan	The updated Cellular Reference Guide and Consent to Terms of Use sign-off include expectations regarding travel with a Regionissued cellular devices, including users' responsibility for unapproved roaming charges incurred on Region-issued cellular devices during personal trips. The guide also	Q4 2021	Q2 2021

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	when necessary and repayment for failing to do so. The expectations provided through My Portal and the Smartphone and Cell Phone Quick Reference Guide should remain consistent with updated policies and procedures across the Region.	references the Reimbursement of Costs for Personal or Improper Use Guidelines for more information.		
	4.5 Management should implement a formal off-boarding process to ensure that IT is notified when a cellular device is no longer in use by an employee. As part of this process, management should consider providing the off-boarding Manager with a checklist for decommissioning cellular devices. Part of this checklist should be the requirement to contact IT to ensure devices can be assessed for damage and sensitive information is securely wiped prior to disposal or reassignment.	IT Services plans to update the Technology Off Boarding Service Request, currently part of the HR exiting checklist, to strengthen decommissioning requirements to ensure devices are properly assessed and sensitive information is secured. Asset management expectations will be reviewed as part of the Responsible Use of Technology Policy update (Recommendation 4.1)	Q1 2021	Q4 2021
	4.6 Management should consider a process in which individual departments review active cellphone accounts in their area	IT Services plans to address this as part of upcoming project to build a cellular inventory that is centralized and kept up-to-date by the department Cellular administrators. This project	Q1 2021	Q4 2021

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	and determine whether to cancel or continue the phone circuit for that device on a more frequent basis, rather than only during the required review at the 3-year refresh.	will leverage the cellular refresh data captured through ordering of new devices and continue to build on this information as a cellular asset registry.		
	4.7 For existing cellular devices, management should consider communicating to employees that it is their expectation to use a case with their cellular device. For newly issued cellular devices, management should consider requiring employees to order a pre-approved case. This would ensure adequate protection for the asset which will likely reduce repair costs incurred by the Region. Additionally, the Region would benefit from 50% percent cost savings on accessory purchases made through our service contract.	A protective phone case is now a mandatory accessory that will be provided with each new cellular device during the upcoming Cellular Refresh. The Cellular Reference Guide & Terms of Use specifies the user's responsibility to keep the protective case on the device at all times. Users will also be able to submit a request to order accessories through the Region's contracts, allowing the Region to benefit from cost savings on accessory purchases.	Q1 2021	Q2 2021