



***Audit Services
Status of Management Action
Plans Report***

January 2022

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Executive Summary

Audit Services has completed a follow-up on the status of Management Action Plans (MAPs) as at September 30, 2021. 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, which requires that the chief audit executive establish and maintain a system to monitor the disposition of results communicated to management and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

The follow-up included:

- All audit reports with one or more open MAPs as of our previous status report dated June 2021.
- Requests for a One Year Past Due memo from management, where appropriate.¹

Management was provided the option to defer the current status 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 March 2022 for the June 2022 Audit Committee.

Based on the responses received, management remains committed to the implementation of internal controls and process improvements to mitigate the risks identified in our audits. The table below illustrates the progress management has made over the past five years in addressing audit findings in public audit reports:

AUDIT REPORT YEAR	TOTAL MAPS	MAPS COMPLETED (as at 09/30/21)	MAPS COMPLETED % (as at 09/30/21)
2016	42	41	98%
2017	26	23	88%
2018	36	35	97%
2019	32	24	75%
2020	24	11	46%
total	160	134	84%

¹ As requested by Audit Committee in November 2008, departments having a MAP that remains outstanding more than one year past the original due date must provide Audit Committee with a separate memo as to why the action plan has not been completed.

The following illustration shows a comparison between our last update and our current update of the percentage of MAPS completed for audit reports issued over the past five years (2016-2020):



Twelve audit reports with a combined total of 33 open MAPs were followed up as of September 30, 2021. In the nine audit reports for which management provided a status update, 33 of the 45 original MAPs – or 73%– have been fully implemented. In the last term of Council, this has ranged between 60% and 90% and varies based on timing of reports being issued.

For a summary of audit reports followed up, please see Table A. For updated status of MAPs as at September 30, 2021 see Table B. Additional detail is available upon request from the Director, Audit Services.

TABLE A – Summary of Status of Management Action Plans as at September 30, 2021

Audit Report	Date Reported to Audit Committee	Number of recommendations in Audit Report	Completed by 03/31/21	Completed for 09/30/21	Not yet complete as at 09/30/21	(%) Complete as at 09/30/21
FIN – Accounts Payable & Procurement	June 2016	6	5	0	1	83%
CS – Compensation and HRMS	June 2018	6	3	0	3	50%
CS – Health & Safety on Property Services Capital Projects	January 2019	6	5	1	0	100%
TRN – Traffic Signal & Illumination Maintenance	January 2020	5	4	0	1	80%
ENV – Forestry	June 2020	7	6	0	1	86%
CS – Workplace Health, Safety and Wellness	January 2021	5	0	3	2	60%
CHS – Ontario Works	June 2019	5	3	1	1	80%
FIN – Employee Expense Reimbursement	June 2021	3	n/a	0	3	0%
TRN – YRT Mobility On-Request	June 2021	2	1	1	0	100%
Total – responses received		45	27	6	12	73%
FIN – Cellular Audit [Note a]	January 2021	7	0	0	7	0%
CHS – Sexual Health [Note a]	January 2020	5	0	0	5	0%
CHS – Paramedic Fleet Services [Note a, b]	June 2020	4	1	1	2	50%
Total – responses deferred		16	1	1	14	13%
Grand Total		61	28	7	26	57%

Note a: Management elected to defer update to the next follow-up date in March 2022 for Audit Committee presentation in June 2022.

Note b: Deferral by CHS only. Status update provided by FIN.

TABLE B – Status of Management Action Plans as at September 30, 2021

Audit Report	Recommendation	Management response	Original due date	Current due date
FIN – A/P & Procurement	4.5 Authorization of Payment of Goods and Services Policy be 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 The New protocol “Payment for Goods and Services by Purchase Order” would have been rolled out in Q4 2021.	N/A Q1 2019 Revised*: Q4 2021	N/A Q4 2021

**Recommendation 4.5 due date revised as per Management Memo to June 2021 Audit Committee.*

Audit Report	Recommendation	Management response	Original due date	Current due date
CS – 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: <ul style="list-style-type: none"> • Policy reviewed and approved by CAO during meeting Sept 15/21, formal approvals pending • Communications in Q4 2021 Expected launch in Q1 2022	Q2 2020	Q1 2022
	4.2 4.2.1: 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: <ul style="list-style-type: none"> • Policy reviewed and approved by CAO during meeting Sept 15/21, formal approvals pending As described in 4.1, this policy and procedure is incorporated into the broader non-union Salary Administration policy. The purpose of the Non-Union Appeals Committee has been revisited for the interim as the job evaluation process is being revitalized - currently the Committee is providing support as a Business Advisory Group and change champions for the revised job evaluation process.	Q2 2019	Q1 2022
	4.2.2: Management should also consider implementing a formal Job Evaluation Committee for non-union jobs and/or a formal	Complete	N/A	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	appeals process to ensure the process remains as fair and transparent as possible.			
	4.2.3: Once policies/procedures have been updated, management should ensure information is communicated with staff and available on the Region intranet.	<p>As described in 4.1, this policy and procedure is incorporated into the broader non-union Salary Administration policy.</p> <ul style="list-style-type: none"> • Policy reviewed and approved by CAO during meeting Sept 15/21, formal approvals pending • Communications in Q4 2021 • Available on Region Portal Q1 2022 	Q4 2020	Q1 2022
	<p>4.6 Management should review the above survey results and could consider the following:</p> <ul style="list-style-type: none"> • 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. 	<p>On target for approvals and delayed for communications and launch due to COVID:</p> <ul style="list-style-type: none"> • Policy reviewed and approved by CAO during meeting Sept 15/21, formal approvals pending <p>As described in 4.1, this policy and procedure is incorporated into the broader non-union Salary Administration policy.</p>	Q4 2020	Q1 2022
	<ul style="list-style-type: none"> • A job evaluation maintenance review schedule. 	On target: Can only implement once concurrent projects to reduce evaluation volumes are complete.	Q4 2019	Q1 2022

Audit Report	Recommendation	Management response	Original due date	Current due date
	<ul style="list-style-type: none"> Develop and implement a formal Retention & Attraction Policy for “hot skills”, which includes regular reviews and updates when required. 	<p>On target for approvals and delayed for communications and launch due to COVID: Market Pay practices incorporated into non-union salary policy and guidelines. As described in 4.1, this policy and procedure is incorporated into the broader non-union Salary Administration policy.</p>	Q4 2020	Q1 2022
	<ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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	Q1 2022

Audit Report	Recommendation	Management response	Original due date	Current due date
CS – Health & Safety on Property Services Capital Projects	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.	<p>Complete – the recommendation and related action items stemming from 4.6 have all been completed.</p> <p>The policy and guideline updates from the initial recommendation were completed in 2019 and posted on the intranet with the necessary hyperlinks to the updated guide.</p> <p>Further recommendations captured in previous management responses have also been actioned. In particular, a new Health and Safety Guideline for Employees Involved in Construction Projects was finalized and has since replaced the 2019 policy (which has been rescinded via the policy approval process). These additional changes have been updated on the portal and communicated through York beat and targeted emails to stakeholders.</p>	Q1 2019 Revised*: Q3 2021	N/A

*** Original due date was Q1 2019. In the June 10, 2021 Audit Committee meeting, management provided Audit Committee with a memo explaining the delay in implementation and subsequent amendment to the due date.*

Audit Report	Recommendation	Management response	Original due date	Current due date
CHS – Ontario Works	<p>4.2 Management should:</p> <ul style="list-style-type: none"> • 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. 	<p>Complete - At the beginning of the pandemic (spring 2020), the province provided additional program flexibility and suspended the requirement to complete Participation Agreements for all OW clients. The Ontario Works team decided to continue to complete Participation Agreements virtually with our clients, where possible. The details of these Participation Agreements are being recorded appropriately in SAMS. A Participation Agreement review tool has also been developed within the Division and is currently in use in all Ontario Works offices to identify incomplete client Participation Agreements and track completion.</p>	<p>Q4 2019</p>	<p>N/A</p>
	<p>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 updated policy should be communicated to all relevant staff to ensure consistent application among the Region’s OW office locations.</p>	<p>Since the original audit, Regional staff identified that additional enhancements and improvements to the Lost or Stolen Policy are needed. This work is underway, and it is anticipated that this updated policy will be shared with staff early 2022. In addition, we are continuing to further reduce cheque issuances and promote MyBenefits, Reloadable Payment Card (RPC) or Direct deposit to our customers.</p>	<p>Q4 2019</p>	<p>Q2 2022</p>

Audit Report	Recommendation	Management response	Original due date	Current due date
CHS – Sexual Health	4.1 a) Ensure that all quality control reviews are completed with evidence maintained.	Deferred	Q4 2019	
	b) Develop a standardized peer review form and update policy to require retention of the forms.	Deferred	Q1 2020	
	c) 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 a) 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	
	b) Ensure the information included in the needs assessment is current and relevant.	Deferred	Q4 2020	
	c) Ensure all information contained in the needs assessment is directly tied to and supported by the survey results.	Deferred	Q4 2020	
	d) 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 a) 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
	b) 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	
	c) 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	
	d) Ensure that supporting documentation for cash sales is included in the month end submission to Finance.	Deferred	Q4 2019	
	e) Ensure that the reconciled Hampson report is included with the month end reports to Finance.	Deferred	Q4 2019	
	f) Ensure that management approval is evident on the month end reports submitted to Finance.	Deferred	Q4 2019	
	g) 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
TRN – Traffic Signals & Illuminations Maintenance	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.	Effective October 1, 2021 Traffic Signal Fall Inspections have been collected with the use of electronic devices. The Contractor is completing an on-line inspection form created under the Region’s Traffic Signal Operation (TSO) viewer. Management will continue to expand on further inspections in the spring of 2022 and explore the feasibility of similar technology for Traffic Signal Maintenance Reports (TSMRs).	Q4 2022	Q4 2022

Audit Report	Recommendation	Management response	Original due date	Current due date
ENV – Forestry	<p>4.1 Management should create and finalize the Standard Operating Procedures document.</p> <p>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.</p> <p>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.</p>	<p>On track to complete by end of Q4 2021 – 12 procedures have been finalized and 23 remain in progress. To allow for verification of completed procedures by end of 2021, the current due date has been revised to Q1 2022.</p>	<p>Q4 2021</p>	<p>Q1 2022</p>

Audit Report	Recommendation	Management response	Original due date	Current due date
CHS – Paramedic Services Fleet Management	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.	Complete	N/A	N/A

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
CS – 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.	The upgrade to the Parklane software is currently being implemented through IT in conjunction with the vendor. This will allow for corrective actions to be tracked within the software. The process document will be updated once this upgrade is implemented.	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 formally tracking hazards identified during the monthly inspections to allow for an increase in oversight in addressing concerns.	Complete – JHSC inspections and meeting minutes are stored in a centralized records management system. JHSC Scorecards have been implemented to track legislative compliance.	Q3 2021	N/A
	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.	Complete (as detailed in previous response)	Q3 2021	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
	<p>4.3 Management should implement the following:</p> <ol style="list-style-type: none"> 1. Education and communication with JHSC members to ensure they are aware of the OHS/A requirements and compliance areas covered within their inspections. 	<p>There is online training that is presently being created for JHSC members that covers OHS/A requirements and workplace inspections. Communication to be sent out to all JHSC once complete.</p>	<p>Q4 2021</p>	<p>Q4 2021</p>
	<ol style="list-style-type: none"> 2. Increased oversight by Health and Safety Specialists to ensure committee members are meeting the OHS/A requirements for inspections. 	<p>Complete – H&S Specialists attend walkthroughs and a JHSC scorecard system has been introduced to increase JHSC oversight.</p>	<p>Q4 2021</p>	<p>N/A</p>
	<p>4.4</p> <ol style="list-style-type: none"> 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. 	<p>Complete – a process was established to share training compliance information through the HRMS team. The bi-annual report includes training exceptions and target completion date that can be shared with supervisors to better monitor compliance.</p> <p>More frequent exception reporting has been made available to high-risk groups.</p>	<p>Q4 2021</p>	<p>N/A</p>

Audit Report	Recommendation	Management response	Original due date	Current due date
	<p>4.5</p> <ol style="list-style-type: none"> 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. 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. 	<p>Complete – All Health and Safety information has been consolidated into a centralized location on the portal. As recommended, the information under the “My Life & Career” safety section has been linked to the Human Resources page</p> <p>All content will continue to be reviewed based on an established schedule.</p>	Q2 2021	N/A

Audit Report	Recommendation	Management response	Original due date	Current due date
FIN - Cellular	<p>4.1 Management should review the identified policies to ensure they remain relevant and accurate.</p> <p>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.</p>	<p>Deferred</p>	<p>Q4 2020</p>	
	<p>4.2 Management should determine the appropriate corrective actions regarding reimbursement of personal charges incurred on a Regional cellular device.</p> <p>Management should update the Responsible Use of Regional Technology Policy to ensure employees are aware of their expectations regarding reimbursement for personal use charges, and management across the Region can consistently apply the appropriate corrective actions.</p>	<p>Deferred</p>	<p>Q4 2021</p>	
	<p>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.</p>	<p>Deferred</p>	<p>Q4 2021</p>	
	<p>4.4 Management should consider clarifying the employee’s expectations on My Portal and in the Smartphone and Cell Phone Quick Reference Guide</p>	<p>Deferred</p>	<p>Q4 2021</p>	

Audit Report	Recommendation	Management response	Original due date	Current due date
	<p>regarding application of a roaming plan when necessary and repayment for failing to do so.</p> <p>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.</p>			
	<p>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.</p> <p>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.</p>	Deferred	Q1 2021	
	<p>4.6 Management should consider a process in which individual departments review active cellphone accounts in their area 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.</p>	Deferred	Q1 2021	
	<p>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.</p> <p>For newly issued cellular devices, management should consider requiring employees to order a pre-approved case. This would ensure adequate</p>	Deferred	Q1 2021	

Audit Report	Recommendation	Management response	Original due date	Current due date
	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.			

Audit Report	Recommendation	Management response	Original due date	Current due date
FIN – Employee Expense Reimbursement	4.1 4.1.1 Management should develop and implement an overarching Employee Expense Policy that governs the employee expense process.	Controllership Office, in collaboration with the Strategy and Transformation branch and Human Resource Services has drafted an Allowable Business Expense and Employee Reimbursement Policy that clarifies eligible expenses for reimbursement. This draft policy is in the review process.	Q4 2021	Q2 2022
	4.1.2 Management should develop a meals/food related expense policy clarifying when meals and food expenses are eligible for reimbursement and either include this in the new employee expense policy or as a standalone supporting policy.	Controllership Office, in collaboration with the Strategy and Transformation branch and Human Resource Services has drafted an Allowable Business Expense and Employee Reimbursement Policy that clarifies eligible expenses for reimbursement, including the eligibility for meals and food expense reimbursement. This draft policy is in the review process.	Q4 2021	Q2 2022
	4.1.3 Management should update the current Membership/ Professional Association Fee Policy employee responsibilities section to clearly note that staff should not claim professional fees on their personal tax return that have been either reimbursed or paid by the Region.	Controllership Office, in collaboration with the Strategy and Transformation branch and Human Resource Services has drafted an Allowable Business Expense and Employee Reimbursement Policy that clarifies eligible expenses for reimbursement. The policy includes a statement that staff are not to claim the amount of professional fees reimbursed by the Region on their personal tax return. This draft policy is in the review process.	Q4 2021	Q2 2022

Audit Report	Recommendation	Management response	Original due date	Current due date
	<p>4.1.4 Management should also include the requirement for staff to first consider using their P-card for permitted purchases where possible. This requirement could be included in both the new Employee Expense Policy and the Purchasing card policy.</p>	<p>An online PCard training module was developed and launched in Q2 2021. Within the module, language has been included to encourage the use of PCards as applicable and when appropriate. - Completed</p>	<p>Q4 2021</p>	<p>N/A</p>
	<p>4.2 4.2.1 Management should consider reducing the percentage of claims reviewed and/or implementing an exception reporting control process for a more effective and efficient oversight function. Exception reporting could be designed for specific control areas within the system.</p>	<p>Given priorities and activities associated with the current public health crisis, the completion of this item has been deferred to June 2022.</p>	<p>Q3 2021</p>	<p>Q2 2022</p>
	<p>4.2.2 Management should consider reducing the flag parameters on P-card matches to search on expense amount and date.</p>	<p>Data set provided to Audit Services. Engagement is progressing with InforXM on the system upgrades, at which point this item would be revisited.</p>	<p>Q2 2021</p>	<p>Q4 2022</p>
	<p>4.3 4.3.1 Management should update and implement additional training for staff and supervisors on the proper coding and review of expenses.</p>	<p>Given priorities and activities associated with the current public health crisis, the completion of this item has been deferred to June 2022.</p>	<p>Q4 2021</p>	<p>Q2 2022</p>

Audit Report	Recommendation	Management response	Original due date	Current due date
	<p>4.3.2 Management should implement a non-travel related meals/food policy, as described in issue 4.1 “Employee Expense Policy”. This policy should be clear on when food related items are permitted to be purchased for meetings, etc.</p>	<p>Controllership Office, in collaboration with the Strategy and Transformation branch and Human Resource Services has drafted an Allowable Business Expense and Employee Reimbursement Policy that clarifies eligible expenses for reimbursement, including the eligibility for meals and food expense reimbursement. The policy clarifies eligibility for non-travel related meals/food and provides clarity on when food related items are permitted to be purchased for Regional business meetings. This draft policy is in the review process.</p>	Q4 2021	Q2 2022
	<p>4.3.3 Management should determine and clearly communicate what is permitted in terms of non-retirement related employee recognition. This could be included in the Employee Expense Policy as recommended in issue 4.1 “Employee Expense Policy”.</p>	<p>Controllership Office, in collaboration with the Strategy and Transformation branch and Human Resource Services has drafted an Allowable Business Expense and Employee Reimbursement Policy that clarifies eligible expenses for reimbursement, including the eligibility for meals and food expense reimbursement. Eligibility for non-retirement related employee recognition is included within this policy. This draft policy is in the review process.</p> <p>HR Response: Update the Recognition Toolkit. Communicate update to Region through MCOE (Management Center of Excellence).</p> <p>After draft Expense Policy is complete, we will completely rescind the Retirement Recognition Policy and use Recognition Toolkit to provide guidance</p>	Q4 2021	<p>Q2 2022</p> <p>Q4 2021</p> <p>Q2 2022</p>

Audit Report	Recommendation	Management response	Original due date	Current due date
TRN – YRT Mobility On-Request	4.2 Management should include a formal process to discuss and document contractor initiatives to address their requirements for environmental commitments during the regular inspection processes.	Completed April 8, 2021. Audits were completed on April 8, 2021 with results and actions documented per standard operating procedure MP-01-035.	Q1 2021	N/A