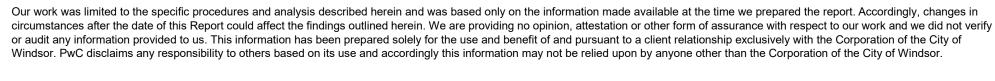
# The Corporation of the City of Windsor

Covid-19 Health & Safety - Reopening of Workplace and Facilities Sprint 2 - Internal Audit Report April 12, 2021

#### Limitations and responsibilities

This report was developed in accordance with our engagement letter addendum dated January 24, 2020 and is subject to the terms and conditions included therein.





# Point of View



**Project POV:** Health and Safety have implemented a robust, agile and responsive process to review COVID-19 specific risks and actions/measures needed to ensure the safe reopening of work sites and facilities for the return of employees to work and the resumption of services to the public.

#### **Sprint 2 POV**

The health and safety actions and responses implemented at facilities and departments by City Health and Safety in response to COVID-19 risks were adequately designed to maintain the safety of employees while at work, as well as when they return to work to resume services to the public.

#### Status of considerations

While anomalies were noted in the a small number of survey responses the review of survey comments, consideration of existing practices and discussion with management did not identity specific findings requiring management action as it relates to the Sprint 2 point of view.

# **Overall Management Comments**

Management will continue to provide ongoing Corporate wide communication messages, articles in the City Circuit newsletter, availability to training, completion of Risk Assessment and updating our COVID-19 dashboard site for employees all in an effort to address any anomalies that came forward in these Surveys. Additionally anomalies as they pertain to cleaning and PPE have been discussed with the appropriate departments.

#### Strategic Impact

Health & Safety related to City management's response to COVID-19 risks has an impact on the overall reputation of the City of Windsor. If improperly conducted negative reputational impacts are likely.

This report is confidential and is intended solely for use by the management of The City of Windsor. and is not intended or authorized for any other use or party. If any unauthorized party obtains this report, such party agrees that any use of the report, in whole or in part, is their sole responsibility and at their sole and exclusive risk; that they may not rely on the report; that they do not acquire any rights as a result of such access and that PricewaterhouseCoopers LLP does not assume any duty, obligation, responsibility or liability to them.

# Internal Audit Project Canvas

#### **Risks / Concerns**

The work performed by Internal Audit (IA) was to understand the effectiveness of health and safety actions and practices implemented by the City Health and Safety team to address COVID-19 specific risks such as ineffective health & safety training, PPE quality and availability, breach of health and safety protocols.

#### **Project Drivers**

As part of the City of Windsor COVID-19 internal audit plan, Internal Audit was asked to perform a review of management's current, or planned, response to adaptation of key policy/procedures in a wide variety of areas impacted by COVID-19.

Through a detailed risk assessment process followed by Internal Audit, a view of a critical COVID-19 risks, impacts and considerations were obtained, the project objectives were defined and the review was conducted accordingly. The review included a survey which was sent to employees to understand their perspectives about the health and safety measures implemented by the City.

# **Value Proposition**

Delivery of an advisory internal audit via conducting an employee survey would provide timely insights to management to learn about employees' perspectives and also further enhance health and safety controls and measures implemented.

# **Key Stakeholders**

- Manager of Occupational Health, Safety and Wellness
- · Executive Director HR
- City Clerk
- · City Solicitor

# **Project Objectives**

The objective of sprint 2 included measurement of health and safety actions and practices implemented by the City Health and Safety team using a survey approach. The survey covered key COVID-19 topics including Site Closures & Return to Work Schedules, COVID-19 Health and Safety Training, Daily Screening Protocols, Travel Restrictions, and PPE Availability and Awareness.

# Scope period/Exclusion/Limitation

The scope included Health and Safety processes which were introduced specifically to respond to COVID-19 risks which arose since the start of the pandemic.

# **Project Outcomes**

The overall results of the survey were satisfactory. The response rate for the survey sent to supervisors and employees were 35% and 51% respectively. While some minor and isolated anomalies were noted from the survey responses, these were discussed with health and safety team who provided adequate documentation to provide comfort in these areas.

This report is confidential and is intended solely for use by the management of The City of Windsor. and is not intended or authorized for any other use or party. If any unauthorized party obtains this report, such party agrees that any use of the report, in whole or in part, is their sole responsibility and at their sole and exclusive risk; that they may not rely on the report; that they do not acquire any rights as a result of such access and that PricewaterhouseCoopers LLP does not assume any duty, obligation, responsibility or liability to them.

#### Limitations inherent to the internal auditor's work

#### Internal control

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

#### **Future periods**

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
- the degree of compliance with policies and procedures may deteriorate.

#### Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses, and if detected, we shall carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.

pwc.com

© 2021 PricewaterhouseCoopers LLP, an Ontario limited liability partnership. All rights reserved.

PwC refers to the Canadian firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.