

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.

Our work was limited to the specific procedures and analysis described herein and was based only on the information made available at the time we prepared the report. Accordingly, changes in circumstances after the date of this Report could affect the findings outlined herein. We are providing no opinion, attestation or other form of assurance with respect to our work and we did not verify or audit any information provided to us. This information has been prepared solely for the use and benefit of and pursuant to a client relationship exclusively with the Corporation of the City of Windsor. PwC disclaims any responsibility to others based on its use and accordingly this information may not be relied upon by anyone other than the Corporation of the City of Windsor.



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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.

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.

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 identify 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.

Internal Audit Project Canvas

<p>Risks / Concerns</p> <p>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.</p>	<p>Project Drivers</p> <p>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.</p> <p>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.</p>	<p>Value Proposition</p> <p>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.</p>
<p>Project Objectives</p> <p>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.</p>	<p>Scope period/Exclusion/Limitation</p> <p>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.</p>	<p>Key Stakeholders</p> <ul style="list-style-type: none"> • Manager of Occupational Health, Safety and Wellness • Executive Director HR • City Clerk • City Solicitor <p>Project Outcomes</p> <p>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.</p>

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.

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