

# Corporation of the City of Windsor

**Hotline Investigation Report  
NTS-03-MAY-2020 and NTS-01-DEC-2020  
Sandwich South Secondary Expansion & Aboriginal  
Consult**

**March 17, 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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# Executive summary

## Allegation information

A complaint was received via Concerned Citizen and Employee Hotline which lead to an investigation of the following allegation by Internal Audit under the oversight of the City's Auditor General:

The complainant mentioned that:

- 1) the underlying growth assumptions used in support for the approval of the Sandwich South Secondary plan were based on outdated data, and the Council's August 13, 2018 approval of this plan is not based on accurate/reliable information.
- 2) the City did not reach out to any group which directly represents First Nations people living in Windsor regarding consultation for Windsor's Official Plan. The complainant also mentioned that the City did reach out to other First Nation groups for consultation however no actual two-way communication occurred and the only notice was sent less than two hours before the end of the day of the deadline.

## Investigation approach

For the allegations noted above we developed investigative procedures and carried out documentation review provided by the complainant which included reports from different consulting companies that City had hired for conducting studies to support the sandwich south secondary plan.

## Summary of procedures

We carried out our internal procedures which included documentation review and corresponding directly with the complainant via email and call. We had also developed our further procedures to carry out the investigation on the alleged complaints. However, during our process of discussing the above mentioned complaints with the management, we found that the above allegations were already presented in the court of law. The summarized details are as follow:

### Details in regards to the underlying growth assumptions used:

We reviewed documentation indicating that the Local Planning Appeal Tribunal (LPAT) identified that the growth assumptions represent a reasonable approach consistent with the PPS when planning for a growing city and further, that the needs analysis required by the Provincial Policy statement, 2014 (PPS) is met by the thorough study, robust peer critique and the conservative results. This initial decision was later upheld by the Ontario Superior Court of Justice (Divisional Court).

### Details in regards to the Consultation with First Nations:

We reviewed documentation indicating that the Local Planning Appeal Tribunal (LPAT) found that the statutory requirements for notice were satisfied and that the efforts made by the City for consultation are sufficient. This initial decision was later upheld by the Ontario Superior Court of Justice (Divisional Court).

### **Conclusion:**

Upon identifying and reading the legal rulings by the external legislative bodies of LPAT and Divisional Court the CCEP complaint investigations were ceased.

# Appendix A: Limitations and responsibilities

## 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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