

The Corporation of the City of Windsor

Internal Audit Summary Report

May 1, 2021 to November 30 2021

Prepared as of December 7, 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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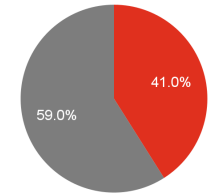
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1. Performance and status summary

Planned projects	Percent complete	Report issued
Risk Assessment and Annual Plan Development 2022-23	<div style="width: 0%;"></div>	0% ○
IA Attendance at City Meetings	<div style="width: 50%;"></div>	
a) Periodic Status & Reporting	<div style="width: 50%;"></div>	✔ ○
b) Periodic Status & Reporting	<div style="width: 50%;"></div>	○
Management Action Plan Validation (Annual)	<div style="width: 0%;"></div>	0% ○
Hotline Administration	<div style="width: 50%;"></div>	50% NA
Auditor General Complaint Handling	<div style="width: 50%;"></div>	50% NA
Road Infrastructure Maintenance Processes	<div style="width: 90%;"></div>	90% ○
Smart City Cyber Risk Mitigation	<div style="width: 75%;"></div>	75% ○
Ransomware Strategy & Practices	<div style="width: 0%;"></div>	0% ○
Annual Performance Review	<div style="width: 0%;"></div>	0% ○
Unallocated	<div style="width: 5%;"></div>	5% NA

Legend	✔	✔	○
	Issued in current period	Issued in prior period	In progress/ Not yet issued

IA plan completion



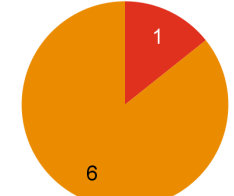
● Progress in period ● Pending completion

Observation count

■ In Period ■ YTD

Category	In Period	YTD
Findings	0	0
Advisory	0	0

Deliverables progress



● Issued in period ● To be completed

SME information

- Public Finance
- Contract Management
- Cybersecurity and Privacy

Items under investigation

Source	In progress	Reported in period
CCEP	0	0
AG Route	0	0

2. Status update of ongoing IA projects

2.1 Road Infrastructure Maintenance Processes

Scope and IA objectives

The focus of this internal audit is on the performance of the activities related to road infrastructure maintenance of core transportation assets. Specifically, maintenance activities related to Arterial, Collector, and Expressway road infrastructure categories are being examined for economy, efficiency and effectiveness by conducting the following high-level audit activities:

1. Examine progress made to comply with Table 4 in Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure since March 31, 2019 as it specifically relates to maintenance for road classifications which are in-scope on this project (effectiveness)
2. Assess road infrastructure maintenance program strategies, implementation plans and current performance against CoW 2018-19 Asset Management Plan (AMP) and common practice (economy & effectiveness)
3. Assess the design of governance, people and technology processes in place to achieve efficiency in operations throughout the road maintenance lifecycle¹ (economy & efficiency)

In forming our audit conclusions, the following performance indicators are assessed for the past five fiscal years (2016-2020) and the projected 2025 fiscal year for the in-scope road infrastructure categories. Select peer comparisons are made where information is available.

1. % of paved lane km where no maintenance or rehabilitation action is required (good to very good condition, having a Structural Condition Index 1-4).
2. Variance in actual to planned spend per lane km by roadway treatment category².
3. Increase in funding allocation².
4. Road condition assessment over time with a target of no decline in score from 2016-2020 and projected improvement by 2025.

Status: We have completed planning, and field work for this audit. We are validating the audit results with management and drafting the internal audit report.

¹ **Road Maintenance Lifecycle:** Condition assessment, Inspection, Costing/scenario analysis, Funding allocation, Contract execution for road rehabilitation activities.

² **Roadway Treatment Categories:** Crack-sealing, Spray patching, Full depth mill and pave of asphalt roads, Full reconstruction of asphalt roads, Mill and pave on asphalt overlay, Concrete panel repairs, Full concrete reconstruction

2.2 Smart City Cyber Risk Mitigation

Scope and IA Objectives

The focus of this internal audit is to consider the effectiveness of the processes and controls management has in place to achieve the following objectives:

1. For Smart City initiatives there is a plan/approach in place to consider security and privacy risks of the following:
 - a. Collection of information as part of SmartCity initiatives
 - b. Information shared with other stakeholders
 - c. Acquirement/receipt of information from other stakeholders
2. There is a consistent framework to ensure that privacy and cyber security risks are assessed and managed.
3. There is a monitoring mechanism in place to indicate if the privacy and cyber risk mitigation plans have been or are being implemented.

We are assessing the design effectiveness of the controls which have been implemented as of August 31, 2021.

Status: We have completed planning, understanding and test development for this audit. We are in the midst of conducting our tests for design effectiveness and validating initial results with management.

Appendices

Appendix A - Summary of use of unallocated effort

Unallocated Effort			
Activity	Requested by	2020-21 effort hours	Result
IA met with City's Finance and Legal team to confirm and agree on the various categories each City's ABC would qualify for. Subsequently, IA prepared letters for such ABCs which outlined some key information regarding the Auditor General ("AG") role and the entity's participation in the potential scope of the AG.	Management	32	<p>We have sent the letters to the entities representing the respected categories i.e., Local Board, Municipally Controlled Corporation, Grant recipient, and Optional Participants. See Appendix C for listing of entities issued letters. An updated listing with responses received from Grant recipients and Optional Participants will be provided upon receipt of all responses due in mid-January 2022.</p> <p>This auditable universe will inform the annual risk assessment and project plan development.</p>
Total		32	

Appendix B - Complaints & Investigations

Complaints & Investigations							
Activity in the period	Checked within required time frame	# of Contacts Received	# of hang ups	# of handoffs to management	# of items under analysis	# of items under investigation	# of items investigated
Concerned Citizen and Employee Hotline Channel	Yes	24	2	22	0	0	0
Auditor General Channel	-	-	-	-	-	-	-

Item under analysis/investigation		
Description of item	Activities to date	Results
None	-	-

Appendix C - Letters Issued by Auditor General for Potential Scope Consideration/Inclusion in AG Potential Audit Universe

#	ABC Name	Auditor General Powers under s.223.19(3) Municipal Act	Under the scope of AG per the Municipal Act and Council Direction
1	City and School Boards Liaison Committee	City of Windsor	✓
2	Community Public Art Advisory Committee	City of Windsor	✓
3	Community Services and Parks Standing Committee	City of Windsor	✓
4	Corporate Services Standing Committee	City of Windsor	✓
5	Development and Heritage Standing Committee	City of Windsor	✓
6	Development Charges Task Force	City of Windsor	✓
7	Diversity Committee	City of Windsor	✓
8	Environment, Transportation and Public Safety Standing Committee	City of Windsor	✓
9	Housing and Homelessness Advisory Committee	City of Windsor	✓
10	International Relations Committee	City of Windsor	✓
11	New City Hall Plaza and Civic Esplanade Project Steering Committee	City of Windsor	✓
12	New City Hall Project Steering Committee	City of Windsor	✓
13	Seniors Advisory Committee	City of Windsor	✓
14	Town and Gown Committee	City of Windsor	✓
15	Transit Windsor Advisory Committee	City of Windsor	✓
16	Windsor Accessibility Advisory Committee	City of Windsor	✓

17	Windsor Bicycling Committee	City of Windsor	✓
18	Windsor Business Improvement Area Advisory Committee	City of Windsor	✓
19	Windsor Essex County Environment Committee	City of Windsor	✓
20	Essex Windsor Solid Waste Authority	Local Board	✓
21	Windsor Licensing Commission	Local Board	✓
22	Nine BIAs Downtown Windsor BIA Wyandotte Towne Centre Erie BIA Ford City BIA Olde Riverside BIA Olde Sandwich Towne BIA Ottawa Street BIA Pilette Village BIA Walkerville BIA	Local Board	✓
23	Committee of Adjustment	Local Board	✓
24	Committee of Revision	Local Board	✓
25	Court of Revision	Local Board	✓
26	Property Standards Committee	Local Board	✓
27	Roseland Golf & Curling Club Limited	Municipally Controlled Corporation	✓
28	Transit Windsor	Municipally Controlled Corporation	✓
29	Windsor Chartabus Limited	Municipally Controlled Corporation	✓
30	Windsor Canada Utilities Ltd	Municipally Controlled Corporation	✓
31	Enwin Energy Ltd	Municipally Controlled Corporation	✓
32	Enwin Utilities Ltd	Municipally Controlled Corporation	✓

33	Windsor Utilities Commission	Municipally Controlled Corporation	✓
34	Windsor Detroit Tunnel Corporation	Municipally Controlled Corporation	✓
35	Windsor Detroit Border Link	Municipally Controlled Corporation	✓
36	Windsor Essex Community Housing Corporation	Municipally Controlled Corporation	✓
37	Your Quick Gateway (Windsor) Inc.	Municipally Controlled Corporation	✓
38	Artcite	Grant Recipient	Municipal grant funds received only
39	Arts Council Windsor & Region	Grant Recipient	Municipal grant funds received only
40	Handi Transit	Grant Recipient	Municipal grant funds received only
41	Invest Windsor Essex (formerly known as Windsor Essex Economic Development Corporation)	Grant Recipient	Municipal grant funds received only
42	Life After Fifty	Grant Recipient	Municipal grant funds received only
43	The Safety Village	Grant Recipient	Municipal grant funds received only
44	Tourism Windsor Essex Pelee Island (TWEPI)	Grant Recipient	Municipal grant funds received only
45	Windsor Symphony	Grant Recipient	Municipal grant funds received only
46	Windsor Parade Corporation	Grant Recipient	Municipal grant funds received only
47	Art Gallery of Windsor	Grant Recipient	Municipal grant funds received only
48	Windsor International Film Festival (WIFF)	Grant Recipient	Municipal grant funds received only
49	Habitat for Humanity	Grant Recipient	Municipal grant funds received only
50	Essex Region Conservation Authority	Optional Participant	X

51	Windsor Essex County Health Unit	Optional Participant	X
52	Windsor Police Services	Optional Participant	X
53	Windsor Public Library	Optional Participant	X
54	Huron Lodge Committee of Management	Optional Participant	X

