

THE CORPORATION OF THE CITY OF WINDSOR MANAGE THE DAILY OPERATIONS OF SERVICE DELIVERY

Final Internal Audit Report

22 MARCH 2017

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Summary of Internal Audit Results

Background Information

The objective of this internal audit was to evaluate how the City defines service delivery priorities, and how execution is measured to identify improvement opportunities, with consideration given to legislative requirements, past practice, citizen expectations and funding levels.

During this review, Internal Audit circulated a Control Self-Assessment (“CSA”) to the members of the Corporate Leadership Team. The purpose of this CSA was to determine common themes and differences across the corporation. Examples of some of the question areas considered include: how services processes are documented, what standards are in place, how data is reviewed, how they interact with customers, and what further data would be useful to the corporation.

As part of the CSA, we asked management to rank factors considered to have the greatest impact on decision making, as well as their desire to see mitigating strategies for risks be implemented based on a recent Enterprise Risk Management session conducted. The following observations were made:

Impact on the Decisions Made Regarding Service Delivery

- Aside from legislative matters, the highest ranking factors include current funding, customer needs, and available resources; and
- Other areas considered important but areas rated as less of a priority compared to the top 4 were: economic trends, comparator information, prior experience, hours of business, City strategy, portrayal of City, and alignment to 20-year vision.

Mitigating Strategies

- The following mitigating strategies were identified by management as responses to the risk of sub-standard service delivery risk. These were provided in the CSA and asked management to consider their desire to see these implemented. They were asked to rank these:
 - Awareness of Customer Service Standards across the organization;
 - Develop defined levels of service where they do not currently exist;
 - Develop a simple and easy customer service mantra;
 - Increased advocacy for providing good customer service;
 - Monitor/track problem areas;
 - Consider the need for a corporate customer service review and long-term strategy;
 - Share best practices across departments (ex. departmental meetings and monthly newsletters); and
 - Explore opportunities to expand e-services or self-service options.
- The respondent rankings of these mitigating strategies did not stand out as being more important than the others and were equally weighted.

A review of the CSA responses received indicates that while management strives to enhance customer service or maintain a high level of service, there are constraints impacting such a strategy. These constraints appear to be identified as the limitations of available resources as well as the need to consider day-to-day requirements before considering long-term strategy and goal attainment.

Internal Audit assessed and tested monitoring processes and controls that the City performs on a periodic basis to identify trends or patterns in areas where execution of a service or program did not meet targets/standards. To do this we:

- Evaluated management’s methods of tracking of Key Performance Indicators/Performance Measures; and
- Understood how customer feedback is tracked and managed.

When this internal audit began, the focus was on the 20 year vision which was being finalized at the time. During our fieldwork, the City's performance management and reporting processes underwent changes including the disbandment of the Performance Management Committee, moving from OMBI to MBNC, and the change in direction regarding Performance Management dashboards. Furthermore, there was a change in leadership at both the Chief Administrative Officer and Chief Financial Officer positions.

In light of these changes and in discussion with the Project Sponsor, we:

- Altered our focus towards the design of the performance reporting calendar; and
- Compared corporate areas in terms of approach to managing service delivery through the use of a control self-assessment.

Internal Audit Objectives

In conducting this internal audit we considered the process and control mechanisms management has in effect to achieve the following control objectives:

- Define Service Delivery Priorities and Targets
- Performance Measurement & Reporting
- Stakeholder Feedback

Our objective was to evaluate how the City defines service delivery priorities, and how execution is measured to identify improvement opportunities, with consideration given to legislative requirements, past practice, citizen expectations and funding levels. In addition, internal audit considered the following elements in connection with the above noted corporate risks:

- The City has identified its services to be delivered;
- The City has determined which are its core services, thus requiring monitoring so as to avoid sub-standard service delivery or service delivery failure;
- The City has determined the required level of service for its core services;
- The City has a means to capture, report and evaluate relevant core services against their standards;
- The City has mechanisms in place to identify service delivery exposure points as well as risks, performance monitoring, improvement opportunities and changing expectations; and
- The City has a process to monitor the demands placed on its services, and a process to modify its service delivery process to meet any emerging needs or changing demands.

We considered the controls in effect between December, 2014 and November 2015. However, as fieldwork occurred in 2016, we considered updated and new controls, particularly the 20-Year Strategic Vision document.

Scope Exclusions

The following areas were not included within the scope of this internal audit:

- Internal service delivery (IT Helpdesk, Facilities 360);
- Service delivery rendered through the use of third party providers/suppliers;
- Process/methodology for entering into new services or cancelling services;
- The effective design, implementation and operation of the Information and Technology (IT) environment and IT general controls;
- The effective design, implementation and operation of business system and application controls related to the capture, processing, storage, reporting/presentation and exporting of information and data; and
- Controls over the completeness, accuracy, reliability and validity of the evidence, information and data provided by management during the course of this review.

Linkage to the internal audit plan

The Manage the Daily Operations of Service Delivery audit is part of the risk based City of Windsor Internal Audit Plan approved by the Executive Committee of Council on May 30, 2016. As part of the internal audit

plan development, this business process area has processes and controls associated with mitigating and managing the following corporate risks: reputation, technological innovation, performance measurement, research, governance, legal compliance.

Report Classification

For the scope period between December 1, 2014 and November 30, 2015, management has designed and implemented controls in many areas of Strategy setting, Key Performance Indicator reporting, and benchmarking with other municipalities. Our noted observations considering both the design and operating effectiveness of controls are noted below.

Control Environment

The control activities in the Manage Service Delivery process are governed by two documents, each serving a distinct purpose:

- The City of Windsor's 20 Year Strategic Vision: this document provides a basis to be considered for all decisions to be made by Council and Administration involving programs, services and infrastructure. Outlining the City's current challenges, the document illustrates a vision for what the City will be through the decisions made over the next 20 years;
- The Service Level Targets Council Report provides targets for key 311 metrics, which is a commitment to those requesting services as to what they can expect in terms of delivery time from the City. This is used as a standard when comparing service performance.

Risk Assessment

The City of Windsor has partaken in Enterprise Risk Management engagements in recent years. This includes a focus on service delivery and the risks associated in delivering the services as well as how these risks could hamper their ability to deliver them. The City has identified action plans to mitigate these risks to a satisfactory level. Among these risks included the risk of substandard service delivery, as well as others which impact service delivery such as funding, economic factors, changes in strategy, service failure, infrastructure, and planning & resource allocation. As part of the risk assessment, the City has identified the range of services provided across the enterprise.

Control Activities

The City has 59 reports that are presented to Council throughout the year, whether it be for compliance purposes or to outline their performance against key performance indicators. The accountability to provide these reports on a timely basis is dictated by the Annual Performance Management Reporting Calendar. This allows for Members of Council to know when they can expect reports of interest and reminds management of its commitments. Many of these reports consider the core services, providing monitoring over these services, to determine whether they are providing these services to their desired levels.

Formerly the Ontario Municipal Benchmarking Initiative, or "OMBI" (now the Municipal Benchmarking Network Canada, "MBNC") provided an annual report outlining the performance of the City against several others in Ontario. By providing information involving selected key areas of interest, the initiative compared municipalities against each other to allow each to determine how they compare to their peers. This is a helpful tool in allowing the City to compare its performance against others of the same size, or other criteria.

The City provides surveys to the public or staff members involving different matters that are of current relevance, including its facilities, events, or services. The results of these surveys are communicated to the requesting department (the City's Communications & Customer Service Division collects these) and provides key insights into the opinion of the public or staff members to help guide future service delivery decisions. However, management has not issued proactive surveys to the public or its staff in regards to the quality of service they are receiving. Also, surveys are created by each department requesting them, without a requirement to have these reviewed by the Communications & Customer Service Division, who has developed the City's Survey Guidelines.

The City features an employee recommendation program called “Simply Brilliant”. This program allows for employees to communicate inefficiencies or other less effective methods in place at the City along with recommendations for improvement. The suggestions are reviewed by upper management, and if accepted, the employee could be eligible for a cash reward.

The Business Process Centre of Excellence takes requests from departments to review business processes to uncover potential inefficiencies or identify better ways to carry out their regular duties. This provides the City with a mechanism to identify opportunities for improvement or required modification to its core service delivery.

Information & Communication

Key information regarding service delivery has been presented to Council in the past, including reports involving service levels, OMBI/MBNC, and various reports included in the Annual Performance Management Reporting Calendar. This enables management’s reporting of information to Council, with any results being communicated back to affected employees.

In most cases, management meets with its staff on a regular basis to discuss their performance against the established service level targets, providing for opportunities to improve or to comment on best practices.

Monitoring





Management compares performance against service level targets through regular 311 reports created by the Communications & Customer Service Division. These results are available on the City’s intranet portal, by comparing average service delivery time with the targets. This enables the City to determine how they are performing in comparison to their defined minimum levels of service for each core service.

Through the OMBI/MBNC report, management is able to track its performance against other municipalities in its peer network. These results can be compared to prior periods to determine year-over-year progress.

As part of our Control Self-Assessment described above, it was noted that management has a desire to have enhanced data analytics made available. While some analytical information is currently provided and reviewed on a regular basis, it is at the service-level rather than at the cost per unit level, which limits management’s ability to understand the information made available to them.

In some cases, management meets with staff on a regular basis to discuss its success rate at meeting service target levels for the services that are provided.

Based on the controls identified and tested as part of the Internal Audit of the City of Windsor’s Managing Service Delivery process we have determined that there is reasonable evidence to indicate that:

	No or limited scope improvement	No major concerns noted	Cause for concern	Cause for considerable concern
For the objectives related to Define Service Delivery Priorities and Targets				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
	No or limited scope improvement	No major concerns noted	Cause for concern	Cause for considerable concern
For the objectives related to Performance Measurement & Reporting				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				
	No or limited scope improvement	No major concerns noted	Cause for concern	Cause for considerable concern
For the objectives related to Stakeholder Feedback				
Controls over the process are designed in such a manner that there are:				
Sample tests indicated that process controls were operating such that there are:				

Management has provided comprehensive action plans, which we believe will address the observations as noted above.

Summary of Positive Themes

We noted the following positive themes as part of the review:

Define Service Delivery Priorities and Targets

The City has developed a 20 Year Strategic Vision to guide all strategic decisions to be made by Council and Administration, many of which have a direct impact on service delivery.

The Service Level Targets Council Report provides targets for all services rendered by the City, which is a commitment to those requesting services as to what they can expect in terms of delivery time from the City.

Performance Measurement & Reporting

On a regular basis, reports are generated by the Communications & Customer Service Division which compares 311 service time data to established targets to evaluate management's performance in that time frame.

On an annual basis, the City receives a report from OMBI/MBNC regarding its performance compared to other municipalities participating in the initiative. The performance measures are selected by a panel of representatives from the various municipalities and are reported on to directly compare the City's performance. This report is shared with Council shortly after receiving it.

Stakeholder Feedback

Through the Business Process Centre of Excellence, management is able to request a formal review of its processes by internal staff members whereby recommendations are made in regards to any identified inefficiencies. Action plans are defined by management which guides their implementation plan.

Surveys issued to the public or to employees are occasionally carried out upon request or if there is a request for further information from these groups. The results are collected by the Communications & Customer Service Division and forwarded to the responsible department.

The Simply Brilliant program is an opportunity for employees to provide feedback in regards to any suggestions for improvement they have identified. The suggestion is reviewed by members of upper management who determine whether it should be implemented or not. Those that are implemented could result in the person making the suggestion being eligible for a cash reward.

Summary of Findings

Finding #	Topic	Rating ¹			Management Action Plan
		Significant	Moderate	Low	
Define Service Delivery Priorities and Targets					
There were no observations involving this review area.					
Performance Measurement & Reporting					
1	Enhanced Data Analytics (Design Effectiveness)		X		Planned enhancements are being considered for the annual MBNC Performance Report to Council. Administration will review and may consider the establishment of targets that may identify links to the 20-year vision where applicable.
2	Department Reviews of Service Level Target Performance (Operating Effectiveness)			X	Currently, there are two monthly reports on departmental service levels posted on Dashboard and available for all departments to access. In addition, at the end of each year, 311 provides an overdue request for service report to all Departments for their review and action.
Objective #2					
3	Proactive Surveys		X		Since January 2016, 10 proactive surveys have been created with a focus on customer satisfaction from various departments in the corporation. It is agreed that future surveys will look to trends and their resolutions. Management will further research the possibility of surveying the public with a group of core questions that can be used across all corporate departments.

¹ See Appendix A for Basis of Finding Rating and Report Classification

4	Open and Transparent Reporting of Service Call Statistics		X		In the first quarter of 2017, 311 service request information was made public on the City of Windsor Open Data Catalogue. Management is committed to further develop project guidelines and explore opportunities to enhance 311 service request data and call centre metrics data on the City of Windsor Open Data Catalogue.
Total Audit Findings		0	3	1	

Summary of Significant Findings:

We did not identify any significant findings during our review.

Management Comments

Management is pleased that there were no significant findings in this audit and will continue to strive to move forward in this area with the tools and processes that have been developed in this area and which are reflected in the Audit. For example, in terms of the review of the performance of departments vis a vis service level targets, several reports have been developed and are provided to departments to assist them in tracking their performance (these are detailed in the Management Comments below).

Further, with respect to proactive customer surveys, in 2016 a new program was developed which requires each City Departmental Division to conduct at least one external and internal customer survey each year. The results of these surveys can then be used to gauge service level performance as well as the feedback of our customers. In addition to these departmental specific surveys, and as outlined in the detailed Management Comments below, Administration will further research the possibility of surveying the public with a group of core questions that can be used across all corporate departments. Research will look to low cost approaches (using the Corporate Survey Monkey tool) as well as fee for service options.

Finally, regarding the need to support accountability and transparency by making more 311 data readily available to the public, as part of the Corporation's Open Data project, in the first quarter of 2017, 51 unique sets of customer initiated 311 service request information were made public on the City of Windsor Open Data Catalogue. Management is committed to further develop project guidelines and explore opportunities to enhance 311 service request data and call centre metrics data on the City of Windsor Open Data Catalogue.

Name: Valerie Critchley

Title: City Clerk/Licence Commissioner & Corporate Leader for Human Services & Public Engagement

Date: April 12, 2017

Detailed Observations

1. Enhanced Data Analytics (Design Effectiveness)		Overall Rating: Moderate	
Impact:	Low	Likelihood:	Highly Likely
<p>Observation: A controls self-assessment was provided to each member of the CLT, discussing their approach to service delivery, as well as targeted questions to determine what controls are in place across the Corporation. A key theme in the responses involved the desire for enhanced data analytics concerning the productivity and efficiency of its service delivery processes, including case costing metrics, financial values of outstanding amounts owed, and costs to render services compared to other municipalities.</p>			
<p>Implication: While the City currently utilizes Key Performance Indicators and other performance measurement tools, enhanced data analytics offers more refined or specific methods of measuring performance. By not considering new methods of reviewing the data available to them, the City is not making itself aware of potential relationships or unusual patterns which would be of interest to them and potentially identify opportunities to improve its operations.</p>			
<p>Possible root cause: The City has not provided the funding or does not have the in-house capability to determine this information.</p>			
<p>Recommendation: The City should review its current key performance indicators and determine what levels of information will assist them in achieving the goals set out in its 20 Year Vision, as well as to improve the efficiency of their processes and operations.</p> <p>To achieve this, management will have to consider its data sources (example 311 system, AMANDA, PeopleSoft, ICON) and determine whether it is capable of providing information at a unit level, or to provide other desired inputs. Working with the IT department, controls should be implemented to provide comfort regarding the system-calculated functions to determine this information. Original figures should also be included to allow for an independent re-calculation of the KPI if needed, ensuring that data is complete and accurate.</p> <p>Management should determine the frequency they wish to review this information, and select an individual or group to be accountable for the preparation of this information.</p> <p>Management should review its current KPI and determine if there are any that are not providing desired value and consider whether these should no longer be tracked which would allow more opportunity for its resources to be spent on new measures.</p> <p>Consideration as to KPIs as a factor of resident base may provide more meaningful comparative data if it can be attained.</p>			
Management Action Plan			
Action Plan:		Responsible Party:	Deputy Treasurer – Financial Planning
While Management supports the recommendation, upon review of the cost/benefit of the various performance measurement opportunities available we have decided to undertake the following initiatives as our core KPI processes:		Due Date:	2018 Q4

<p>Currently the City collects both operational and financial performance data through MBNCanada. These KPI's are reviewed by management on an annual basis for both internal trends and are compared for performance against our peers. Opportunities for review of performance indicators and discussions with other municipal service providers with respect to best practices and operational efficiencies are occurring. These KPI's are reviewed annually to ensure they are providing value to their users. It was determined that the corporation's main focus would continue to be MBNC given its robust peer review, established criteria, and comparative data.</p> <p>The annual budget process also provides another opportunity for performance to be reviewed and for efficiencies to be identified. KPI's are used within the budget documents where applicable. The budget, in conjunction with regular variance reports to Council, requires management review of operational targets and discussion with respect to areas where performance is different than expected.</p> <p>Management commits to the continued focus and enhancement of our current processes on an ongoing basis. Planned enhancements are being considered for the annual MBNC Performance Report to Council. Administration will review and may consider the establishment of targets that may identify links to the 20-year vision where applicable.</p> <p>We will continue to explore ways in which we can streamline the collection, review and use of KPI's in our reporting plan. The development of an automated, central repository for all KPI's that are collected across the Corporation would be a positive step in achieving this and would assist in the ability to regularly assess data gaps and performance results on a more regular basis. We will consider possible enhancements to the current process as new technological opportunities and resourcing become available.</p>		
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2. Department Reviews of Service Level Target Performance (Operating Effectiveness)			Overall Rating: Low
Impact:	Low	Likelihood:	Likely
<p>Observation: In a sample of 15 services, it was noted in one case that the performance of the department against the established 311 service level target is not reviewed on a regular basis by the department, and communicated to staff. This pertained to Graffiti Complaints, which has a service level target of five business days.</p>			
<p>Implication: By not reviewing its results against the service target, staff may be unaware of inefficiencies or the need to improve in order to meet the service targets which are in place. This can lead to continued dissatisfaction from rate payers.</p>			
<p>Possible root cause: While most departments have taken up this practice, it has not been enforced throughout the corporation.</p>			
<p>Recommendation: Management should ensure that all service targets are measured in a timely fashion through a defined process, which could include a consolidated report or dashboard, which would detect missing information, or any variances from the expected targets.</p>			
Management Action Plan			
<p>Action Plan:</p> <p>Currently, there are two monthly reports on departmental service levels posted on Dashboard and available for all departments to access. The Service Request Statistical Report Summary by Group provides details on each specific service request type and Service Request Statistical Summary by Group Department provides a high level overview for each area. Both reports measure against established targets.</p> <p>In addition, at the end of each year, 311 provides an overdue request for service report to all Departments for their review and action. This allows for the opportunity to ensure requests that have been completed are closed properly before end of year, identify anything outstanding and measures results of service against the targets established.</p> <p>It should also be noted that in 2016, Council approved a process for reviewing Service Level targets, with the expectation that they would be reported to Council each year. This process will require EDs, CLT and CAO to review their respective service level targets and the service level results related thereto on a regular and ongoing basis.</p>	Responsible Party:	311/211 Call Centre Manager	
	Due Date:	2017 Q4	

3. Proactive Surveys <i>(Design Effectiveness)</i>			Overall Rating: Moderate
Impact:	Medium	Likelihood:	Likely
<p>Observation: The City of Windsor Communications & Customer Service Division, whose responsibilities include the development of the Survey Guidelines, as well as providing assistance to departments seeking to issue a survey. In the scope period, 30 surveys were issued by the City. The purpose of these surveys ranged from gaining public opinion on names or logos to why they attended particular attractions, ratepayer feedback for the 20-Year Strategic Vision and other matters of public perception.</p> <p>While a 311 service is in operation which responds to the complaints or notifications from residents, there has not been a proactive survey of ratepayers in consideration of their satisfaction with City services during the scope period. The City relies on mitigating controls such as feedback received through social media, as well as traditional methods of communication.</p> <p>Subsequent to the scope period, it was learned that management has planned to require each department to perform one public survey and one survey for employees involving one service offered by the City on an annual basis.</p> <p>Customer satisfaction surveys are created through the use of a tool designed by the Communications & Customer Service Division or. However, surveys can be issued to the public without the review by Communications.</p>			
<p>Implication: Proactive surveys allow for the City to reach out to ratepayers to get their feedback rather than waiting for the ratepayers to provide their opinions to the City. By not carrying these out, the onus falls to the ratepayer to alert the City to areas of customer dissatisfaction. This limits management's understanding of how the quality and reliability of their services are being perceived. Management may have limited insight and therefore may be less likely to make any needed improvements.</p> <p>The Communications & Customer Service Division is experienced in issuing surveys and is responsible for the Survey Guidelines which include recommendations when drafting surveys. Without their review, the City has limited its ability to remain consistent across surveys in terms of clarity of the questions involved----. This also increases the risk that surveys do not meet the standards of the Survey Guidelines, and may not provide the needed information.</p>			
<p>Possible root cause: A proactive survey regarding City services has not been issued.</p> <p>The Survey Guidelines do not require that surveys be reviewed by the Communications & Customer Service Division prior to issuance.</p>			
<p>Recommendation: The City should ensure that proactive surveys regarding a selection of services be issued to the public and to its employees on an annual basis. These questions should focus on the City's ability to reach its 20-Year Strategic Vision, as well as questions which will help the City meet the ratepayers' immediate needs. Other types of surveys to consider include:</p> <ul style="list-style-type: none"> · Short directed surveys focused on an individual topic rather than an entire service; and · Including a short automated survey following every 311 call. <p>Prior to developing any survey, the City should clarify and agree the objectives of its survey, which may include:</p> <ul style="list-style-type: none"> · Improvement of existing services, programs and facilities; · Planning for development of new programs or services; and · Accountability to provide for better information about the outcomes of programs, services and facilities. <p>Upon receipt of these survey results, management should review and analyse their results to identify both</p>			

favourable and unfavourable trends. For favourable trends, management should consider what can be learned, enhanced and shared elsewhere in the Corporation. For unfavourable trends, management should define a rationale as to why a trend will or will not have a resolution plan. For trends that management intends to address, a resolution plan should be developed and implemented.

Upon implementing these surveys, the City should consider enhancing its data collection by collecting demographic information from its respondents.

The Survey Guidelines should be revised to require that any surveys to be issued to the public or staff members require the review of the Communications & Customer Service Division before being issued.

Management Action Plan

<p>Action Plan: Management agrees the findings and recommendations will help take surveying to the next level in our efforts to use surveying as a tool for resident feedback.</p>	<p>Responsible Party:</p>	<p>Customer Service Coordinator</p>
<p>Since January 2016, 10 proactive surveys have been created with a focus on customer satisfaction from various departments in the corporation. It is agreed that future surveys will look to trends and their resolutions.</p>	<p>Due Date:</p>	<p>Update Survey Guidelines including a requirement to report on trends and their resolutions – 2017 Q4</p>
<p>Management will update the guidelines as indicated, as the program has evolved from an optional tool to enhance departmental data collection to a regularly employed method of public engagement and data support. Included in the guidelines will be instructions on survey creation and issuance with a look to accountability by highlighting resulting trends.</p>		<p>Continue with departmental proactive Surveys – 2018 Q2</p>
<p>311 Customer Service Satisfaction surveys were undertaken in 2014 and 2016 but at this time, the corporation does not have the technology to support an automated survey following every 311 call. Steps are underway to create a process to define trends and resolution plans, consistent with user needs and requirements. Management will further research the possibility of surveying the public with a group of core questions that can be used across all corporate departments. Research will look to low cost approaches (using the Corporate Survey Monkey tool) as well as fee for service options.</p>		<p>Research survey options for a proactive survey that will reach a large number of the public and Support the 20 year vision – 2018 Q2</p>

4. Open and Transparent Reporting of Service Call Statistics <i>(Design Effectiveness)</i>			Overall Rating: Moderate
Impact:	Medium	Likelihood:	Likely
<p>Observation: The City's 311 information is not made publically available. Making this type of information available has been noted in other municipalities in Canada, resulting in increased transparency and accountability. It was learned that subsequent to the scoping period of this audit, management has started to carry this out.</p> <p>Subsequent to our fieldwork and prior to this report management has begun to implement this program.</p>			
<p>Implication: Transparency provides comfort to ratepayers as they are provided access to information regarding the activities of their municipality. Without this provided, it can hinder the City's image as they are not providing non-confidential information to the public.</p>			
<p>Possible root cause: A plan to make 311 information public has not yet been implemented.</p>			
<p>Recommendation: Management should develop a procedure or guideline to make 311 information public at a level that will be understandable and relevant to the readers of the report. Thus, it should provide key statistics such as the number of calls, time to resolve the complaints, number of repeat complaints, and other relevant information. Management should determine the frequency that this is shared with the public. In order to provide the benchmark target dates established by management, a link to these values should be provided on the web page providing these statistics.</p> <p>This should be overseen by both the Information Management Group and t- Communications & Customer Service Division, allowing for oversight regarding the collection of the data and its preparation for public view.</p>			
Management Action Plan			
<p>Action Plan: Management agrees with the finding and recommendations. Management is committed to transparency and accountability and had identified this priority prior to the audit. In the first quarter of 2017, 51 unique sets of customer initiated 311 service request information were made public on the City of Windsor Open Data Catalogue. This includes historic service request data beginning August 2016 as well as current year to date data. Attributes of the data sets include service request description, department, method received, created date, block location, street and ward. Information is updated multiple times per week.</p> <p>Management is committed to further develop project guidelines and explore opportunities to enhance 311 service request data and call centre metrics data on the City of Windsor Open Data Catalogue. Management is pleased to consider ways to improve the openness and transparency of service delivery.</p>	Responsible Party:	311/211 Call Centre Manager	
	Due Date:	<p>311 Service Request Data published to the City of Windsor Open Data Catalogue: Completed 2017 Q1</p> <p>Further Develop Project Guidelines to make additional data publically available - 2018 Q2</p>	

Considerations for Improvement

We did not note any further considerations for improvement.

Appendix A: Basis of Findings Rating and Report Classification

Findings Rating Matrix

Audit Findings Rating		Impact		
		Low	Medium	High
Likelihood	Highly Likely	Moderate	Significant	Significant
	Likely	Low	Moderate	Significant
	Unlikely	Low	Low	Moderate

Likelihood Consideration

Rating	Description
Highly Likely	<ul style="list-style-type: none"> History of regular occurrence of the event. The event is expected to occur in most circumstances.
Likely	<ul style="list-style-type: none"> History of occasional occurrence of the event. The event could occur at some time.
Unlikely	<ul style="list-style-type: none"> History of no or seldom occurrence of the event. The event may occur only in exceptional circumstances.

Impact Consideration

Rating	Basis	Description
HIGH	Dollar Value ²	Financial impact likely to exceed 250,000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p>Internal Control Significant control weaknesses, which would lead to financial or fraud loss.</p> <p>An issue that requires a significant amount of senior management/Board effort to manage such as:</p> <ul style="list-style-type: none"> · Failure to meet key strategic objectives/major impact on strategy and objectives. <ul style="list-style-type: none"> · Loss of ability to sustain ongoing operations: <ul style="list-style-type: none"> - Loss of key competitive advantage / opportunity - Loss of supply of key process inputs · A major reputational sensitivity e.g., Market share, earnings per share, credibility with stakeholders and brand name/reputation building. <p>Legal / Regulatory Large scale action, major breach of legislation with very significant financial or reputational consequences.</p>
MEDIUM	Dollar Value	Financial impact likely to be between \$75,000 to \$250,000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p>Internal Control Control weaknesses, which could result in potential loss resulting from inefficiencies, wastage, and cumbersome workflow procedures.</p> <p>An issue that requires some amount of senior management/Board effort to manage such as:</p> <ul style="list-style-type: none"> · No material or moderate impact on strategy and objectives. · Disruption to normal operation with a limited effect on achievement of corporate strategy and objectives <ul style="list-style-type: none"> · Moderate reputational sensitivity. <p>Legal / Regulatory Regulatory breach with material financial consequences including fines.</p>
LOW	Dollar Value	Financial impact likely to be less than \$75,000 in terms of direct loss or opportunity cost.
	Judgmental Assessment	<p>Internal Control Control weaknesses, which could result in potential insignificant loss resulting from workflow and operational inefficiencies.</p> <p>An issue that requires no or minimal amount of senior management/Board effort to manage such as:</p> <ul style="list-style-type: none"> · Minimal impact on strategy · Disruption to normal operations with no effect on achievement of corporate strategy and objectives <ul style="list-style-type: none"> · Minimal reputational sensitivity. <p>Legal / Regulatory Regulatory breach with minimal consequences.</p>

² Dollar value amounts are agreed with the client prior to execution of fieldwork.

Audit Report Classification

Report Classification	The internal audit identified one or more of the following:
Cause for considerable concern	<ul style="list-style-type: none"> • Significant control design improvements identified to ensure that risk of material loss is minimized and functional objectives are met. • An unacceptable number of controls (including a selection of both significant and minor) identified as not operating for which sufficient mitigating back-up controls could not be identified. • Material losses have occurred as a result of control environment deficiencies. • Instances of fraud or significant contravention of corporate policy detected. • No action taken on previous significant audit findings to resolve the item on a timely basis.
Cause for concern	<ul style="list-style-type: none"> • Control design improvements identified to ensure that risk of material loss is minimized and functional objectives are met. • A number of significant controls identified as not operating for which sufficient mitigating back-up controls could not be identified. • Losses have occurred as a result of control environment deficiencies. • Little action taken on previous significant audit findings to resolve the item on a timely basis.
No major concerns noted	<ul style="list-style-type: none"> • Control design improvements identified, however, the risk of loss is immaterial. • Isolated or “one-off” significant controls identified as not operating for which sufficient mitigating back-up controls could not be identified. • Numerous instances of minor controls not operating for which sufficient mitigating back-up controls could not be identified. • Some previous significant audit action items have not been resolved on a timely basis.
No or limited scope for improvement	<ul style="list-style-type: none"> • No control design improvements identified. • Only minor instances of controls identified as not operating which have mitigating back-up controls, or the risk of loss is immaterial. • All previous significant audit action items have been closed.

Appendix 2: Limitations and responsibilities

Limitations inherent to the Internal Auditor's work

We have undertaken the review of name of the review, subject to the limitations outlined below.

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.



This document has been prepared only for The City of Windsor and solely for the purpose and on the terms agreed with The City of Windsor in our agreement dated June 9, 2016. We accept no liability (including for negligence) to anyone else in connection with this document, and it may not be provided to anyone else.

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