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# MAY 13, 2025 Auditor General Work Plan Status

## Report

05.13.2025

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Office of the Municipal Auditor General,  
The Corporation of the City of Windsor

# Executive Summary - May 13/25

## Completed February 1 - May 13, 2025:

- Ford City BIA Compliance with City Governance Bylaw Review
- BIA Lessons Learned for Consideration
- Investigation - Heritage Permit Building Violation
- Investigation - Investment Practices
- Investigation - Disclosure of Confidential Information (*closed/dropped*)
- Investigation - Supported Lodging Home Treatment Concerns (*closed/dropped*)
- Concerned Citizen and Employee Hotline Protocol Enhancements

## Ongoing activities:

- Completed testing and findings validation related to Investigation - Unfair Treatment of Service Provider, issued draft report for Administration action plan responses. Report anticipated for June/July Council meeting.
- Completed research and testing on Investigation - Property Lien Issues in December. However, it was delayed as the complainant provided new evidence in January. Administration provided additional new evidence based on the validation of the working paper in March. Report anticipated for June/July Council meeting.
- Deferred conflict of interest complaint investigation due to the active ongoing investigation in the same department for a prior time. Report expected in July/August.
- Commenced and completed Investigation - Investment Practices.
- Engaged with a professional services firm to provide short-term support for investigations. Commenced initial planning activities.
- Commenced initiative to communicate the Essentials of Governance of Internal Audit.
- Reviewed and provided comments to Administration regarding Audit Committee structure report.
- Commenced the OAG research on publicly available materials related to other municipal AGs and future considerations.
- Ongoing administration of the Concerned Citizen and Employee Hotline.
- Ongoing functional and reporting requirements for the Office of the Auditor General.

## Concerned Citizen and Employee Hotline and Investigation Status

- At 36.4% of the way into the year, inbound messages to Hotline are at 79% of 2024's annual total; with 90% being spam, hang-ups or mistakes. Inbound messages that qualify for investigation remain at a more constant level overall.
- Inbound allegation qualification and analysis continue to require follow-up effort. Further, for the first time several inbound allegations have had complainants have withdraw or drop the allegation while qualification was in process.
- Several inbound complaints related to allegations of treatment or fairness but have not been escalated through all levels of Administration required or are more legal in nature. Follow-up communications with these complainants has resulted in individuals expressing concern with regards to the process/protocol.
- Modifications to the guiding protocol have been proposed to reduce the required follow-up effort.

## Ethical Considerations Noted During the Period

Professional standards require internal auditors to report behaviour inconsistent with the organization's ethical expectations. During the period, we noted the following:

















- No such behaviour or concerns were noted.

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# Work Plan Progress

## 2025 Initiative Progress






Planned Project	Progress	Report Issued
Ford City BIA	100%	 <sup>1</sup>
Walkerville BIA		
Pillette Village BIA		
Wyandotte Town Centre BIA		
Sandwich BIA		
Complete BIA Consolidated Work (Carryforward)		
IIA International Professional Practices Revisions Roadmap and Alignment with Municipal Act (Auditor General Elements) (Carryforward)	100%	 
Investigations (see Investigation of Allegations - Status Overview section below for further details)	31.5%	
Concerned citizen and employee hotline	37.77%	   
Risk assessment refresh	0%	
Annual quality self-assessment and reporting	0%	
Execute management relationship management plan and performance reporting	5.00%	
AG function	52.50%	   
Unallocated/Potential Investigations	100%	NA
Auditor General Peer Research & Recommendations	4.56%	
<b>Overall Plan Progress</b>	49.2%	NA

**Legend:**

To be issued  Issued/Completed  Cancelled 

<sup>1</sup>As per the 2025 Auditor General Workplan the BIA efforts have been consolidated into a general report/lessons learned analysis given initial work conducted.

## Investigation of Allegations - 2025 Status Overview

Planned Project	Progress Completed
<b>Completed</b>	
Report Integrity Concerns	
Heritage Permit Building Violation	
Disclosure of Confidential Information*	
Supported Lodging Home Treatment Concerns*	
Investment Practices	
<b>In Process</b>	
Property Lien Issues	95%
Unfair Treatment of Service Provider	86%
Conflict of Interest	14%
Parking Ticket Practices	5%
Treatment of Citizen	10%
Building Inspections	7.5%
Inappropriate Service and Treatment Regarding Social Support	7.5%
<b>BACKLOG</b>	
Hiring Practices	1%
Innapporaitte Compensation Practice	2%
Road/Citizen Safety During Construction	1%
Employment Concerns	1%
Procurment Practices	1%
City Vehicle Traffic Violation	1%

\*Complaint withdrawn or alternatively routed after investigation commenced.

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### **Concerned Citizen and Employee Hotline Protocol Enhancements**

Enclosed is the revised Concerned Citizen and Employee Hotline Protocol with modifications (Appendix A). In the last presentation to Council, the Auditor General identified that enhancements would be suggested to the Concerned Citizen and Employee Hotline Protocol.

One suggestion was that a time period limitation on how far back allegations might be made. In research across other Ontario municipalities, no time limits were noted. Based on this research, no time limit is recommended.

To highlight the risk and difficulty with investigations older than 18 months, a complainant allegation letter has been developed. This has been incorporated into the protocol revisions.

The revisions for Council's review and approval are outlined using track changes in Appendix A. A clean final copy is included in Appendix B. The modification may be summarized as follows:

- Added section 2.4 regarding AG role and guiding frameworks (and Appendix C of the Protocol).
- Section 7.6, regarding risk rating investigations, was added to enable a scheduling framework.
- Sections 10.1 and 10.2 were updated to remove specific hours from the protocol and have them presented annually (as they have been) in the Annual Auditor General Workplan
- Appendix A was updated to allow for focused information collection between fraud, waste, and misuse of City Assets versus mistreatment type for complaints, to collect the required information, and to align with Appendix C. This layout will present the complaint with the relevant sections to complete based on the nature or their allegation and remove those not relevant to the nature of the complaint,

An update to the City's Accountability and Transpacey webpage is proposed as part of the protocol update.

## Appendix A - Reports issued in the period

An extract of the report's executive summary is included below, and the full report is attached in the appendix to this status report.

### Ford City Business Improvement Area GOVERNANCE BYLAW COMPLIANCE INTERNAL AUDIT REVIEW

#### Ford City Business Improvement Area Governance Bylaw Review Overview

Ford City Business Improvement Association (BIA) works towards the attraction, retention and promotion of businesses in the historic Ford City area. Historic, unpolished, and ready, Ford City and Drouillard Road is home to businesses and entrepreneurs who are not afraid to take risks.

In 2023, the BIA had actual revenues of \$47,891, including levies of \$32,000, a 1.3% increase over 2022. An annual deficit of \$7,409 was incurred but was covered by reserves. There are 160 businesses/property owners listed on the membership listing.

#### Context Setting

Conducting a compliance audit within the first year of implementing a new framework can offer significant benefits regarding the early detection of issues, organizational awareness, and framework alignment. However, it also comes with risks, including potential strain on resources, misinterpretation of results due to framework infancy, and resistance from personnel. Such a review should anticipate compliance exceptions, as should the reader of the report.

For entities in their first year, we anticipated either Needs Improvement or Non-compliance ratings. The latter rating applies to smaller BIAs or those with a new level of required evidence for compliance.

#### Insights

- The City of Windsor Business Improvement Area Governance Bylaw (Governance Bylaw) was recently (late April 2023) put in force when considering the scope period of this review.
- While several controls were noted as being in effect or partially compliant, management representation was required for many controls.

- The governance bylaw contains a significant volume of control activities and processes, which will likely increase efforts for a BIA of this size.

## Project Purpose

The objective of this internal audit was to consider the BIA's compliance with a significant portion of the Governance Bylaw and selected topics such as procurement, hiring and termination.

The scope period for the review was May 2023 through September 2024.

## What We Did

Below is a sample selection of some of our activities:

We considered 74 specific areas of compliance with the Governance Bylaw. We also reviewed the BIA website to understand the overall context and the Board minutes.

We met with management several times to review the various activities that Ford City BIA undertook to comply with the governance bylaw.

We requested and acquired evidence to support management's description of the controls.

In various instances, we selected samples from a population and tested the operating effectiveness of the controls.

We acquired management representation where management indicated controls or activities existed but could not be demonstrated through evidence at the time of our review.

## What We Found

Ford City BIA complied with 55.35% of the 56 control requirements during that period. An additional 18 control requirements were deemed not applicable to the BIA.

## Overall Assessment

### Non-compliant

#### Management Comments

We have recently completed the compliance audit and have a few comments relating to the process and outcome of the audit.

This audit was no small task. Our Executive Director has 15 hours a week assigned and this audit went beyond those hours, on top of the daily, operational tasks of the BIA. The Ford City BIA is very organized and has everything under control, but even with that said, the audit took a significant (and far more than anticipated) amount of time.



	<p>The Ford City BIA has the smallest budget of the BIAs in the City of Windsor. Due to our size and scope, many items in the audit do not directly apply to us and so it appears that we are “non-compliant”. For example, we do not have a travel plan, because we do not have the funds nor time to do any BIA-related travelling, and so, we appear to be non-compliant. We believe the BIA’s would benefit more from a risk-related audit versus a compliance audit.</p> <p>Since the implementation of the new City of Windsor BIA by-law, BIAs have not been provided with any training or tools to complete the tasks outlined within the by-law, again, showing non-compliance. As a small BIA with limited hours, we are seeking support from the City to assist with the additional items we are being asked to provide to comply with the new by-law.</p> <p>The Ford City BIA looks forward to working with the City of Windsor to ensure we are in compliance and attending any support training that is being offered.</p>	
Name:	Shane Potvin	Kaitlyn Karns
Title:	Ford City BIA Chair	Ford City BIA Executive Director
Date:	March 20, 2025	

<b>Administrations Comments</b>	<p>A significant amount of administrative effort was put forth in the development of the Governance Bylaw during which several meetings were held with members and representatives of the BIA Boards to review, provide context and seek feedback with regards to the requirements included in the Bylaw. In addition, BIAs have been provided access to a dedicated single point of contact at the City who is available to respond to questions from the BIA’s. Further a centralized email address was made available where BIA’s could raise questions and seek clarification on a matter that may arise. This e-mail is regularly monitored for timely responses.</p> <p>Administration acknowledges that specific training regarding the Governance Bylaw has not yet been offered to the BIA board members. Administration recognizes the importance of this training and are committed to finalizing training materials to ensure training is comprehensive, relevant, and supports the BIA’s in meeting the governance requirements. The goal is to schedule and deliver training by the Fall of 2025. Future training, which aligns with the</p>
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	term of Council and election of BIA Boards will be scheduled commencing in 2027. Training will incorporate key aspects as identified through the Ford City Business Improvement Area Internal Audit Review (January 15, 2025) as well as other items for consideration as identified in this report. At this time, Administration is not recommending any proposed changes to the current Governance Bylaw. Those areas where compliance may be challenging for the BIA's will be highlighted for further discussion as part of the planned training.
Name:	Janice Guthrie
Title:	Commissioner of Finance/City Treasurer
Date:	April 9, 2025

## Business Improvement Area

# GOVERNANCE BYLAW COMPLIANCE INTERNAL AUDIT CONSIDERATIONS FOR ADMINISTRATION IN ADVANCE OF BIA TRAINING SESSIONS

### Business Improvement Area Governance Bylaw Review Overview

Compliance reviews of how the nine BIAs comply with the City BIA Governance Bylaw were commenced in 2024 and were expected to span 3-4 years. Given the insights of two in-flight reviews and initial conversations with other BIAs, the Auditor General recommended a change in approach to optimize the effort expended on BIAs.

The revised approach was to complete the one in-flight review and to summarize key items noted so far in any other BIA work conducted to date and to close out the project files.

The results of these reviews are to be provided to the BIAs and City Council.

Management should consider the findings reported as part of the planned Governance and Conflict of Interest training.

Three to five years after communicating the consolidated themes and completing the City Governance and Conflict of Interest training, a compliance review of two to three randomly selected BIAs is anticipated

### What We Did

Below is a sample selection of some of our activities:

We completed one full BIA review where 74 specific areas of compliance with the Governance Bylaw were considered. We also commenced and conducted a fair portion of testing and even more evidence collection for two other BIAs.

We reviewed many BIA websites to understand the overall context and the Board minutes as well as to evaluate the required web publication elements of the Governance Bylaw.

We collected publicly available data and information from external auditors as part of evidence collection.

### What We Found

BIAs would benefit from:

- (1) training on minimum expectations,
- (2) leveraging City published materials and
- (3) developing an approach to ensuring sustained compliance with all aspects of the bylaw over a 12-18 month period.

<b>Administrations Comments</b>	<p>A significant amount of administrative effort was put forth in the development of the Governance Bylaw during which several meetings were held with members and representatives of the BIA Boards to review, provide context and seek feedback with regards to the requirements included in the Bylaw. In addition, BIAs have been provided access to a dedicated single point of contact at the City who is available to respond to questions from the BIA's. Further a centralized email address was made available where BIA's could raise questions and seek clarification on a matter that may arise. This e-mail is regularly monitored for timely responses.</p> <p>Administration acknowledges that specific training regarding the Governance Bylaw has not yet been offered to the BIA board members. Administration recognizes the importance of this training and are committed to finalizing training materials to ensure training is comprehensive, relevant, and supports the BIA's in meeting the governance requirements. The goal is to schedule and deliver training by the Fall of 2025. Future training, which aligns with the term of Council and election of BIA Boards will be scheduled commencing in 2027. Training will incorporate key aspects as identified through the Lessons Learned - Business Improvement Area Internal Audit Review (January 15, 2025) as well as other items for consideration as identified in this report. At this time, Administration is not recommending any proposed changes to the current Governance Bylaw. Those areas where compliance may be challenging for the BIA's will be highlighted for further discussion as part of the planned training.</p>
<b>Name:</b>	Janice Guthrie
<b>Title:</b>	Commissioner of Finance/City Treasurer
<b>Date:</b>	April 9, 2025

## HERITAGE APPROVALS & ROSELAND GOLF COURSE SHED AUDITOR GENERAL COMPLAINT INVESTIGATION

### Background

An allegation was received regarding Roseland Golf Course, indicating that in 2008, the demolition of old sheds and the erection of new sheds occurred without a Heritage Permit. In this instance, the City is both the applicant and the regulator.

The Heritage Permit process was not in place at the time of the maintenance shed work related to Roseland Golf Course Administration. At that time Administration was bringing requests for demolition to Council seeking “written consent” under the Ontario Heritage Act. As such, the allegation has been modified to reflect the requirements at that time, which align to the Heritage Act.

**Revised allegation:** An allegation was received regarding Roseland Golf Course, indicating that in 2008, the demolition of old sheds and the erection of new sheds occurred without Council’s written consent. In this instance, the City is both the applicant and the regulator.

### Investigation Approach

This report examines whether appropriate heritage approvals were obtained for the demolition and reconstruction of structures located on a municipally owned, heritage-designated property.

The investigation was initiated to clarify compliance with the *Ontario Heritage Act*, the relevant City of Windsor by-laws, and internal procedures related to alterations on heritage properties. The focus included work concerning the Roseland Golf Course Maintenance Sheds in late 2008 and early 2009.

The approach involved:

- Verifying the heritage designation status of the property;
- Reviewing City records for permits or approvals issued in relation to the work;
- Assessing whether alternative approvals or documented rationales were in place where formal permits were not found;
- Analyzing legislative and regulatory requirements under the *Ontario Heritage Act* and City by-laws; and
- Evaluating the alignment of administrative actions with those requirements.

As the property in question is municipally owned, the City has a dual responsibility—both as the regulator and as a property owner—to ensure full compliance with provincial heritage legislation and its own policies. This report seeks to support transparency, accountability and informed decision-making regarding heritage stewardship and approval processes.

### Scope Limitation

Given the time when the allegation occurred, investigators could not confirm what general guidance or documentation was published on the City's website in late 2008. As a result, this review could not assess the specific heritage information, instructions, or procedural content that may have been accessible to staff or the public through the City's website during that period.

### Summary of Procedures and Findings

Summary of Allegation Investigation Results:

**Allegation:** An allegation was received regarding Roseland Golf Course, indicating that in 2008, the demolition of old sheds and the erection of new sheds occurred without Council's written consent. In this instance, the City is both the applicant and the regulator.

#### Conclusion: Allegation partially warranted.

The new maintenance sheds adhered to the OHA alteration requirements.

The recommendations adopted for demolition/removal of the previous sheds indicate implied approval. They did not have explicit wording indicating that written City Council approval was required to remove/demolish a structure on heritage-designated property as per the OHA. To an independent reviewer, it is unclear if the City Council of the time would have known they were also exercising their authority as the regulator under the OHA for these recommendations.

Recommendations for Administration may be summarized as follows:

1. In the future, any and all removal/demolition of structures on heritage-designated properties should clearly indicate that City Council's approval is being sought for removal/demolition of a structure on heritage-designated property under the OHA.

## INVESTMENT PRACTICES AUDITOR GENERAL COMPLAINT INVESTIGATION

### Background

The complainant alleges that:

1. Administration recommended an Investment in April 2024. The investment policy change effectively sets the portfolio limit for credit unions at 35% and the limit for individual institutions at 25% (this is given limits and discretionary powers). One of the supports noted was a review of four comparator municipalities (not named in the report provided to Council). However, after the complainant conducted a “thorough search, they have been unable to find any municipal investment policies that contain limits this high for investments in the credit union sector or for individual institutions.”
2. The flexibility offered by treating the Windsor-Essex Hospital Plan Investment Portfolio as a separate portfolio in terms of complying with maximum portfolio limitations (both sector and institutional) has led to an over-concentration of risk for this investment in one sector or a single institution.
3. Based on Administration’s report to the Council, the City’s investments have exceeded sector and institutional limits in 2022 and 2023. This has not been correctly reported to Council (per the Municipal Act Reg. 438/97 (8.1) and the City’s Investment Policy clause 4.6.7).
4. The City of Windsor’s investment governance structure may lack sufficient oversight and transparency. Specifically related to three concerns.
5. The City of Windsor may lack sufficient oversight over its investment practices, particularly regarding the General Investment Portfolio and the Windsor-Essex Hospital Plan Investment Portfolio, which together total approximately \$621 million in reserve funds. Unlike some other Ontario municipalities that mandate independent or external audit review of their investment activities as part of their formal investment governance, Windsor does not currently require such review. This raises concerns about whether the City’s investment decisions and use of discretion are subject to adequate independent scrutiny, and whether the current oversight framework provides sufficient accountability for the management of significant public funds.

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**Investigation Approach    Allegation #1:**

1. Consider the Council decision and the role of the Auditor General in such an allegation.
2. Assess whether the policy change was implemented transparently.
  - a. Understand which four municipalities were considered as part of Administration's analysis.
  - b. Reviewing the four investment policies, or equivalent evidence, to ascertain the support for the Administration's statement.
  - c. Assess if the change was considered in public in a manner consistent with other policy changes.
3. Consider the risk of 3.2.7 and permitted use/exposure
  - a. Consider the requirements of clause 3.2.7.
  - b. Consider if 2022 and 2023 Credit Union holdings exceeded the former limit, and if required disclosures were provided and permitted.
4. Consider concentration/portfolio and sector risks in light of peers.
  - a. Sector Concentration Risk
  - b. Consider total possible portfolio limits compared to the four comparators used by Administration
  - c. Consider changes in the sector related to Credit Unions

**Allegation #2:**

1. Determine if the Windsor-Essex Hospital Plan Investment Portfolio is approved to be established as a separate portfolio.
2. Review evidence to determine if the compliance report shows the portfolio is within limits.
3. Are there specific limits, and does the Investment Policy Framework apply to the Hospital Fund?

**Allegation #3:**

1. Consider if there is a breach of provincial regulation 438/97.
2. Consider if there is a breach of Investment Policy Limits, considering Council-Authorized Exceptions.
3. Consider if there is a breach of the City's Investment Policy related to clause 4.6.7



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**Allegation #4:**

1. Consider the delegation and discretionary limits in place at the City compared to other municipalities, including the four comparators used by Administration.
2. Consider the reporting transparency in place at the City compared to other municipalities, including the four comparators used by Administration.

**Allegation #5:**

1. Determine if there is any legal necessity for an independent review.
2. Consider and compare with the peers previously used in other tests in this investigation.

**Summary of Procedures  
and Findings**

**Support was not found for the majority of the allegations.**

Allegation #1: The allegation is not supported.

Allegation #2: The allegation is not supported.

Allegation #3: The allegation is not supported.

Allegation #4: The allegation is partially warranted.

Allegation #5: The allegation is not supported.

**Recommendations for Administration regarding:**

1. Further enabling transparency and accountability, Administration should consider including comparator names and summary comparisons in future public materials.
2. Administration should conduct periodic stress testing or sensitivity analysis to assess downside risk scenarios (e.g., interest rate shocks, deposit insurance events, liquidity mismatches), or other oversight controls to monitor sector concentration risk and why, or why not, it is a concern.
3. Consider low-cost transparency improvements (e.g., reporting discretionary use or holdings by institution), and reassess the need for larger-scale changes only if similar concerns arise again or if the City's investment structure grows in complexity or scale.

Management has provided responses to address the findings.

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## **DISCLOSURE OF CONFIDENTIAL INFORMATION AUDITOR GENERAL COMPLAINT INVESTIGATION**

The Disclosure of Confidential Information Allegation was closed during investigation.

Initial discussions and further clarification indicated that the allegation investigation was to be ceased given that:

- The complainant has engaged other external oversight bodies, wherein the Office of the Auditor General would defer to the oversight bodies' determinations.
- Duplication of effort should be avoided.
- Investigating records actively being reviewed by an oversight body could impair one or both reviews.

As such, any investigation into the Disclosure of Confidential Information Allegation was closed.

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## **SUPPORTED LODGING HOME TREATMENT CONCERNS AUDITOR GENERAL COMPLAINT INVESTIGATION**

The Supported Lodging Home Treatment Concerns allegation was closed.

Initial investigative discussions and further clarification indicated that the allegation investigation should stop. Considerations and material reviewed included:

- Homelessness Prevention Program (HPP) Program Guidelines April 2022
- Housing With Supports Standards Housing Support Services Revised December 30, 2019
- Special Provisions Residential Services Homes Rev. April 2023
- Review of Ministry requirements/publications regarding Service Managers and the programs they oversee.

The complainant had an active investigation/complaint, which the City was aware of and where the City was actively involved as a Service Manager. As the City had not completed its work/support as Service Manager, the complaint should not yet be reviewed as management was still in the process of assessing/addressing the concern.

No additional complaints were received after the initial influx.

## Appendix B - Complaints & Investigation

Year	Checked within timeframe	Inbound	Pending Further Information from the Complainant	Hangups/Spam	Routed to Management	Other	Submitted for Qualification
2024	Yes	384	0	341	16	15	12
2025	Yes	304	0	273	5	17*	9**

\* Four of the "Other" related to allegations dropped by the complainant after submission and during the analysis stage. Seven, relate to items outside the authorized scope. The other eleven were complaints submitted outside the scope of the Concerned Citizen and Employee Hotline Protocol.

\*\*Four complaints all relate to the same matter and will be administered as one investigation.

Distribution of Qualified Investigation	Count Per Prior Status Report	Change in Period	Count as at Current Status Report
Investigations Completed	0	+3	3
Investigations Withdrawn/ Routed Alternatively	1	+1	2
Investigations Ongoing	6	+1	7
Investigation Queue	8	(-2)	6
	<b>15</b>	<b>+3</b>	<b>18</b>

## Appendix C - Concerned Citizen/Employee Hotline And Notification Protocol (Track Changes)

The following appendix outlines the modifications to the concerned citizen/employee hotline and notification process. Modifications are in blue and strikeout.

### VERSION HISTORY

June 17, 2013	Approved by City Council Resolution
January 13, 2014	Proposed modifications to include section 7 – Effort Allocation for Call Analysis
March 31, 2014	Modifications for inclusion of Code of Conduct considerations, complaint submission requirements, changes for modes of communications and materiality
July 22, 2024	<ul style="list-style-type: none"><li>• Added precision to elements such as timing, determination of protocol applicability, and timelines and adjusted wording on role consolidation.</li><li>• Reduced layers of review no longer necessary.</li><li>• Aligned scope boundaries to other public municipal complaint procedures.</li><li>• Added consideration for workplace issues and citizen treatment escalation.</li><li>• Added sections on Anonymity, Confidentiality, Whistle Blower Protection (impacts section numbering)</li><li>• Updated escalation procedures and effort allocations for actual impacts noted in last 2-3 years</li><li>• Reduced materiality considerations</li><li>• Revised complaint submission forms to enable digital capture option, support the</li></ul>

	collection of required minimum information and provide alternate collection methods
April 28, 2025	<ul style="list-style-type: none"> <li>• Added section 2.4 regarding AG role and guiding frameworks (and Appendix C)</li> <li>• Added section 7.6 regarding risk rating investigations</li> <li>• Added section 7.7 regarding express consent/acknowledgement from complainants</li> <li>• 10.1 and 10.2 were updated to remove specific hours from the protocol and have them presented annually (as they have been) in the Annual Auditor General Workplan</li> <li>• Appendix A was updated to allow for focused information collection between fraud, waste, and misuse of City Assets versus mistreatment type for complaints, to collect the required information, and to align with Appendix C.</li> </ul>

The Concerned Citizen/Employee Hotline Protocol (“CCEHP”) is effective from the date of Council approval and applies to all ongoing and future allegations, complaints and investigations.

## 1.0 Overview

- 1.1 This protocol is intended to guide the CCEHP Administrator in dealing with inbound notifications from the CCEHP and other sources.
- 1.2 This protocol establishes a procedure to track and take necessary actions regarding all calls/voice mails, emails, posted letters and 1:1 conversations whereby an allegation is submitted to the CCEHP for consideration.
- 1.3 This protocol will also guide the management and handling of inbound communications about suspected fraud, waste, or abuse of City assets from other sources.
- 1.4 Upon receipt of notification from the investigating parties, City personnel will comply with corporate expectations for investigation and resolution. As part of that process, management will consider the requirements of the various collective agreements.
- 1.5 In the remainder of this protocol, calls to the hotline and communications received from other sources will be referenced as allegations.
- 1.6 Please refer to the definitions in section 2.6 of this protocol for further information on what constitutes fraud, waste, misuse, and city assets.

## 2.0 PURPOSE/SCOPE

- 2.1 The CCEHP is for use by either community residents or City of Windsor employees. It is not intended to conduct everyday customer service discussions. It is also not designed for complaints of a general nature by employees about City Council or management, including complaints that are usually and properly handled by personnel, payroll, or health and safety.
- 2.2 Complaints may be filed regarding the City of Windsor:
  - employees,
  - Management, and
  - contractors.
- 2.3 The CCEHP process does not apply to:
  - the Mayor or City Councillors or their political office staff (please contact the Integrity Commissions for such concerns)
  - The Windsor Essex County Health Unit
  - The Essex Region Conservation Authority

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- Local Boards (with approved Opt-In Letters)
  - Municipally Controlled Corporations
  - Grant Recipients
  - The Committee of Adjustment
  - The Windsor Public Library
  - The Windsor Police Services Board (WPSB)
  - The Windsor Public Library Board (WPLB)

The Auditor General directs allegations related to elected officials or their staff to the Integrity Commissioner for appropriate action.

The Auditor General will direct allegations related to the Boards, Corporations, Committees, and Organizations to the Finance Executive Initiatives Coordinator for forwarding to the appropriate organizational contacts.

Questions regarding the local boards contacts for submitting such allegations should be directed to the City Clerk.

## 2.4 The Auditor General will oversee the CCEHP and supporting processes as a function of the Office of the Auditor General, following the approved Concerned Citizen and Employee Hotline Protocol. This is in addition to the Auditor General's responsibilities under the Municipal Act.

Where an investigation is determined as the appropriate outcome, the work will be conducted using good complaint investigation practices; as such, the investigation activities are not required to comply with the Institute of Internal Auditors Professional Practices Framework. Instead, the framework outlined in Appendix C will be used as a general guide in conducting investigations along with professional judgment. This appendix is based on:

- Uniform Principles and Guidelines for Investigations
- Complaint Mechanisms Reference Guide by Transparency International
- Investigation Guidelines by the United Nations Development Programme (UNDP)

## 2.45 Workplace and Citizen Service Issues

### 2.45.1 Where do Workplace Issues fit in?

Workplace issues include concerns about staff members raised but not addressed by a staff member's immediate supervisor or manager. Complaints about staff members that have not been resolved to the complainant's satisfaction should be forwarded to senior management or Human Resources personnel for resolution or included in a formal grievance.



City staff should not use the hotline to address workplace issues unless they continue to be unresolved after being brought to the attention of their immediate supervisors or raised through one of the internal reporting mechanisms for health and safety concerns or the prevention of workplace violence, harassment, and discrimination.

Complaints submitted through this Hotline or directly to the Auditor General will require support demonstrating prior escalation to area senior management or Human Resources and the functional City Leader.

#### 2.45.2 As a Citizen or Taxpayer, How Do I Raise a Concern With How I Was Treated?

Service issues include concerns about the treatment citizens and taxpayers receive when engaging with or being serviced by the City. Complaints about interactions with City personnel should be raised to management or via 311. Complaints that have yet to be resolved to the complainant's satisfaction should be forwarded to senior management or Human Resources personnel (and the Functional Leader) for resolution.

Citizens and taxpayers should only use the hotline to address unresolved service issues after being brought to the attention of the area supervisor and Executive Management or Human Resources.

Complaints submitted through this Hotline or directly to the Auditor General will require support demonstrating prior escalation to area Executive Management or Human Resources and the functional City Leader.

- 2.56. Allegations logged with the CCEHP or Auditor General must have the individual submitting the allegation provide the following basic information to have the allegation considered. Allegations which do not provide the required information after two follow-ups within 30 days will be deemed closed.

The required information is:

- a) First and last name
- b) Two contact methods - preferably email and phone number, but address is also acceptable
- c) Attestation that the complainant is a citizen or taxpayer of the City of Windsor or a representative thereof
- d) Summary of the nature of the allegation
- e) Listing of all evidence and willingness to provide it

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f) Functional area the allegation relates to

g) Summary and supporting evidence of prior attempts at escalation/resolution where the allegation relates to workplace or citizen treatment concerns.

The City of Windsor—Concerned Citizen/Employee Complaint Form will be used to capture this information online. The form may be completed online, downloaded for completion, and submitted digitally or via postal services. Where alternative completion methods are required to support the complainant, the Auditor General will contact the complainant to find submission solutions.

2.67. The CCEHP is for use by citizens and employees lodging complaints related to fraud, waste or misuse use of City assets. These elements are defined as:

City Assets – Includes all tangible and intangible property of the City, including but not limited to equipment, financial assets, land, vehicles, material, computers, electronic mail, internet services, information and work time;

Fraud – For this protocol, fraud includes, but is not limited to, the following acts characterized by deceit, concealment or wilful blindness to policy, procedure or appropriate practice:

- a) Forgery, alteration or fraudulent creation of documents including, but not limited to, cheques, drafts, promissory notes, securities, timesheets, purchase orders, other blank documents of value such as invoices, billing slips, permits, licenses, etc;
- b) Any misappropriation, embezzlement, unauthorized use or misuse of cash, funds, securities, supplies, furniture, equipment, materials, records or any other asset;
- c) Any irregularity in the handling or reporting of money transactions;
- d) Any intentional, false representation or concealment of a material fact for the purpose of improperly obtaining or impairing a City of Windsor asset;
- e) Demanding, requesting or accepting anything having value from vendors, consultants, contractors, or anyone doing business with the City as a condition of their doing business with the City or in order for them to receive preferential treatment from the City;
- f) Offering or providing anything having value to clients, vendors, consultants, contractors, or anyone doing business with the City as a means of obtaining preferential treatment or benefit for the employee, any other person or the City;
- g) Any intentional violations of the Corporate Conflict of Interest Policy;

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- h) Any computer-related activity involving the alteration, destruction, forgery or fraudulent manipulation of data and any misappropriation of City-owned software;
  - i) Any claim for reimbursement of expenses that were not incurred as a recognizable business expense for the City's benefit or that are in violation of the Corporate Business and Travel Expense policy;
  - j) Authorization or receipt of payments for goods not received or services not performed other than normal prepaid expenditures;
  - k) Authorization or receipt of payment for hours not worked;
  - l) Any apparent violation of Federal, Provincial or local laws related to dishonest activities or fraud.

Waste refers to the inefficient use of municipal resources and any operation, process, or activity in which municipal resources may be used without due regard for value for money or where opportunities may exist to save money.

Misuse – includes unethical behaviour, wilful omission to perform one's duties, abuse of authority, theft, embezzlement, receipt of bribes, kickbacks or gifts of significant value, breach of federal, provincial or municipal legislation and significant waste of City assets;

2.78 The CCEHP is not intended to be a place for individuals to log complaints which represent potential violations of the Code of Conduct for Council. Individuals contacting the CCEHP with items related to the Code of Conduct will be redirected to the Integrity Commissioner's website.

2.89. The CCEHP process is authorized to coordinate and share high-level information with the City of Windsor's Integrity Commissioner to coordinate work and avoid duplication. Neither the Administrator nor the Auditor General will investigate in the domain of the Integrity Commissioner.

2.910. Allegations of a similar nature will not be investigated if an analysis has occurred within the past 12 months unless a complainant presents new information.

2.4011. The CCEHP Administrator is responsible for handling all inbound allegations and routing them according to the procedure outlined in section 7.0 for routing allegations.

2.1412 The production of a procedure for tracking and resolving allegations supports the Administrator's interest in handling all reported issues as professionally and quickly as possible.

2.123 The Administrator is committed to thoroughly and professionally documenting allegations and coordinating with the appropriate management level as to whether an investigation should be conducted. As the Administrator is acting as an agent of the City of Windsor

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with respect to the CCEHP, the Administrator will transcribe the inbound calls and notifications and share them with a designated contact (when required) within the City of Windsor (while preserving anonymity). As a result, the Administrator cannot be held liable for defamation, discrimination, libellous acts, or other such statements made by personnel submitting a complaint.

### 3.0 Anonymity

- 3.1 All inbound allegations will be treated as anonymous when reported/referenced outside the offices of the Administrator or the Office of the Auditor General.
- 3.2 To appropriately qualify, assess and follow up on allegations, personnel employed by the Administrator or under the supervision of the Auditor General may have access to the name and contact information of the individual(s) placing the allegation.
- 3.3 Only the original complainant may waive anonymity and must do so in writing or via an email directly to the Auditor General.
- 3.4 Complainants submitting a complaint need to be aware that sometimes:
  - a) preserving anonymity may limit an investigation's scope and depth.
  - b) the actual investigation of the allegation may provide management with insight into who the anonymous party is given prior interactions with management, by the complainant, on the same topic.
  - c) preserving anonymity may increase the overall investigation efforts so that the investigator can safeguard the complainant's anonymity.
- 3.5 Where an allegation is to be routed to management, the Administrator will presume anonymity is required unless explicitly waived by the Complainant within five business days of the Administrator requesting clarity on the Complaint's anonymity preference.

Such messages shall not receive a follow-up/response from management directly or through the Auditor General or the Administrator.

### 4.0 Confidentiality

- 4.1 All participants in an investigation are required to keep the details and results of the investigation confidential, except where disclosure is required or authorized by law.
- 4.2 The identity of an individual alleging fraud, waste or misuse, together with the identity of any individual alleged to have committed fraud, waste or misuse or involved in an investigation under this Policy, will be kept confidential and protected from disclosure as

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required by the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and other applicable legislation.

- 4.3 It is understood that where an investigation results in disciplinary action, the disclosure of otherwise confidential information may be required in the context of associated legal proceedings.
- 4.4 The Auditor General, in consultation with the City Clerk as the delegated head for the purposes of MFIPPA may disclose particulars of the investigation if such disclosure would serve to further the investigation, and as appropriate.

## 5.0 Whistle-Blower Protection

- 5.1 The City will protect and support employees who report in good faith allegations of fraud, waste or misuse.
- 5.2 Retaliating against an employee who alleged fraud, waste, or misuse in good faith or who participated in an investigation conducted under this Protocol violates this Protocol.
- 5.3 Employees who believe they are being retaliated against should contact the WHOM.
- 5.4 The allegations of retaliation will be received and immediately investigated in the same manner as an allegation of fraud, waste or misuse under this Policy.
- 5.5 Where the investigation substantiates the allegations, the Chief Administrative Officer will be informed and the employee(s) involved will be subject to disciplinary action.
- 5.6 Employees who knowingly make false allegations will be subject to discipline up to and including dismissal.

## 6.0 Record Keeping and Templates

- 6.1. A representative of the CCEHP Administrator will be assigned responsibility for the initial documentation of allegations regularly.
- 6.2. A backup team member shall be assigned responsibility for administering the process in the absence of the designated representative.
- 6.3. The representative will check the voicemail, postal box and email inbox at least three days per week.
- 6.4. The representative will complete the "Notification Tracking Sheet", which contains all the necessary information needed to keep track of all incoming allegations and document all

available information, such as date, time, if a call was completed or aborted, a detailed description of the message or link to it, contact information, anonymity requests, and a classification section. See the template in Appendix B.

- 6.5. The Notification Tracking Sheet will be sequentially numbered to keep a logical order that facilitates the compilation of data for issues reporting, follow-ups and completeness. Each Notification for Consideration will be assigned a unique tracking number. The following combination of letters and numbers shall be used when assigning the tracking number to the Notification Tracking Sheet:

NTS – Stands for “Notification Tracking Sheet”

MMDDYY - 2 digits for the month the message came in, two digits for the date the message came in and two digits for the year the message came in.

### – Three numerical fields for the sequential number of complaint in a given month

For example, NTS—011223 - 002 will indicate that the Notification that has been tracked was #002 and was received on December 1, 2023.

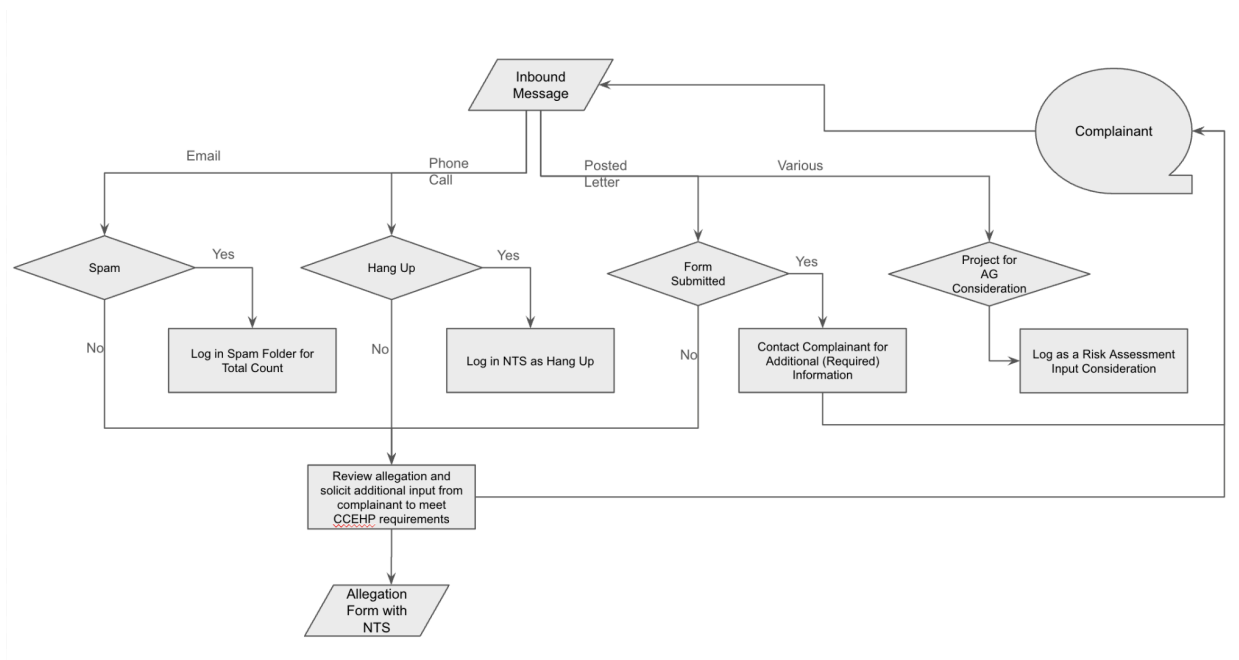
The date of receipt shall be:

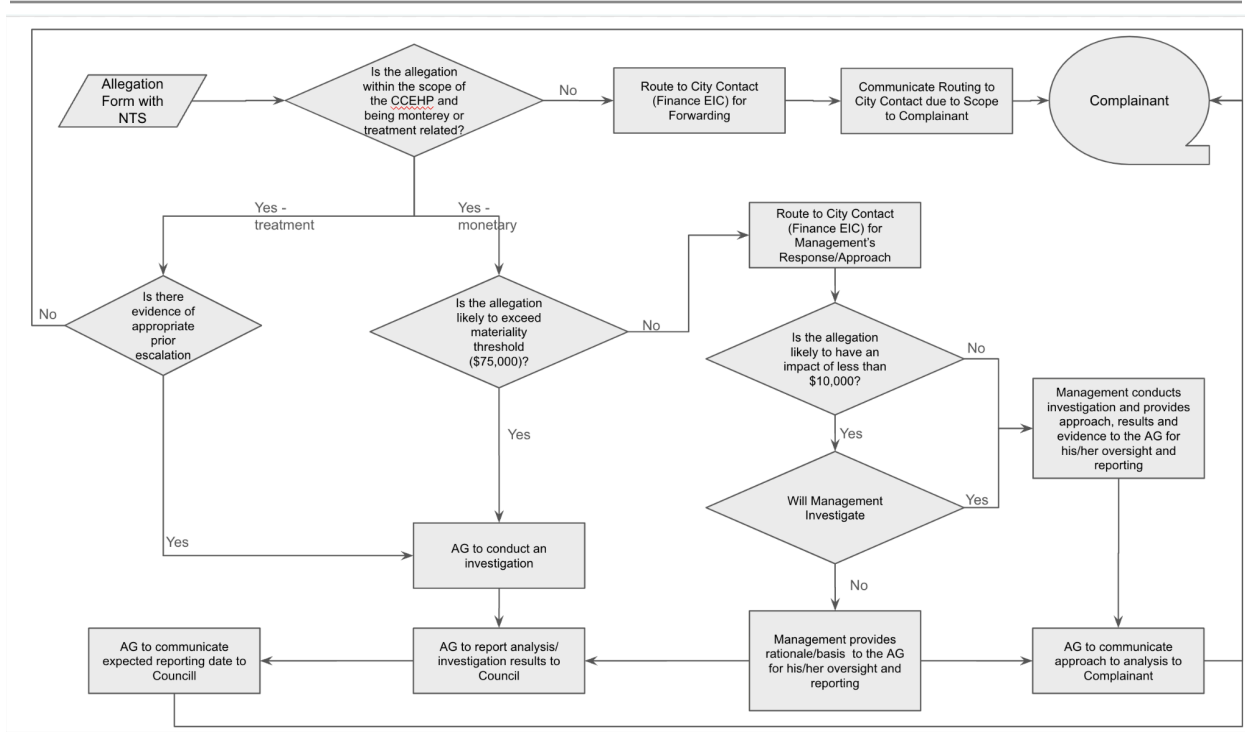
- (1) the date the email system shows the message was received for email messages,
- (2) the date the call/voicemail was recorded by the system for voice-submitted messages,
- (3) the date the letter was received/picked up from the post office box for physical mail and
- (4) the date the initial conversation occurred for 1:1 items.

- 6.6 Calls, messages and notifications shall be documented by the representative, filling out the “Notification Tracking Sheet”, regardless of the nature of the call (excluding spam emails) and messages (aborted calls, duration, type of issues reported). Spam emails shall not be transposed nor recorded as inbound messages. Such messages shall be filed in a mail folder, and the count per reporting period will be disclosed.
- 6.7 The individual “Notification Tracking Sheet” shall be dated by the representative and evidence of the Administrator review and escalation decision documentation.
- 6.8 The completed Notification Tracking Sheets shall be filed in the Administrators system under the Hotline/Notification Project by the representative, following the appropriate sequence described above.
- 6.9 The representative shall update the “Notification Master Log” using the individual “Notification Tracking Sheets”. This log will support the preparation of the Hotline/Notification periodic reports presented to Management and Council, as indicated in the reporting section of this procedure.

## 7.0 ESCALATION AND DECISION CRITERIA

The following decision tree will be leveraged to help determine the appropriate resolution path:





7.1. Each inbound communication shall be evaluated to determine if it is:

- A spam message, which will be logged in a holding file,
- A hangup, logged in an NTS
- A request for a project consideration,
- A complete submission, or
- An incomplete submission.

Spam messages are not logged as an NTS but filed in an email folder for count purposes.

Hangups will be logged as an NTS.

Project request considerations will be considered inputs into the annual risk assessment/plan development activities.

Complete submissions will undergo evaluation in the subsequent phases.

Incomplete submissions will have a request for additional information issued to the complainant.

7.2 The allegation shall be documented in an NTS with supporting material for Completed submissions.

7.3 An initial assessment of the nature of the call/message/notification using the decision tree to determine whether it's related to the purpose of the CCEHP or requires action by the



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Administrator or Auditor General, Management or routing to another party. Considerations for determining if the allegation is within the scope of the CCEHP:

7.3.1 Allegations related to the following are not within the scope of the CCEHP:

- the Mayor or City Councillors or their political office staff (please contact the Integrity Commissions for such concerns)
- The Windsor Essex County Health Unit
- Local Boards
- Municipally Controlled Corporations
- Grant Recipients
- The Committee of Adjustment
- The Essex Region Conservation Authority
- The Windsor Public Library
- The Windsor Police Services Board (WPSB)
- The Windsor Public Library Board (WPLB)

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management.

7.3.2 Allegations not related solely to City personnel or contractors.

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management.

7.3.3 Allegations not related to City Assets.

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management. The Auditor General may require management reporting and evidentiary support in the same manner as those reviews under \$75,000 in impact.

7.3.4 Allegations not meeting the definition of fraud, waste or misuse under this protocol.

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management. The Auditor General may require management reporting and evidentiary support in the same manner as those reviews under \$75,000 in impact.

7.3.5 Allegations not likely to have an impact of \$75,000 or more in savings, recovery or additional funds.

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management. The Auditor General may require management reporting and evidentiary support in the same manner as those reviews under \$75,000 in impact.

7.3.6 Where an allegation appears likely to result in potential litigation or employee discipline, the City Solicitor or Human Resources will be engaged to ensure proper protocols are administered.

7.4. The representative shall complete the “Summary of Analysis and Recommendation” containing a detailed description of the need for escalation or investigation and recommended actions and attach it to the NTS.

7.5 For “Investigations where the Auditor General has requested a management investigation with report back,” management shall provide the Auditor General with a summary of actions conducted, results, and supporting evidence. It is recommended that management consult with the Auditor General on the overall planned approach prior to conducting the work.

7.6 The CCEHP is dynamic both with regard to inbound allegations and investigations. To guide the order of execution and deployment of resources the following risk rating protocol will be used to as a framework to aid in the prioritization of all active and pending investigations:

Criteria	Examples	Why It Matters	Weight
<b>Risk Exposure</b>	Financial impact, safety, legal consequences	High risk = higher priority	30%
<b>Urgency</b>	Time-sensitive (e.g., ongoing fraud, risk of destruction of evidence)	Some need immediate action	25%
<b>Scope</b>	Individual vs. systemic issue	Broader scope may need an earlier focus	10%
<b>Reputation Impact</b>	Public or political sensitivity	May influence escalation	10%
<b>Evidence Quality</b>	Availability of leads, clarity of facts	Easier wins vs. complex unknowns	10%
<b>Inbound Date</b>	Date of allegation submission	Time since the allegation was raised via CCEHP	8%
<b>Feasibility</b>	Team skill/capacity match, ease of investigation	Quick hits vs. long hauls	7%

Each allegation will be assigned a priority score based on the above criteria on a scale of 1-5, with the weighting then applied. The AG will have the ability to override the scores based on professional judgement, but this is expected to be on an exception basis.

7.7. Where a complainant submits an allegation leading to an investigation, a letter (see Appendix D) will be issued to the complainant for their formal signature/acknowledgment. This letter will request the complainant:

- Declare the truth and accuracy of their allegation - no false or misleading information provided.
- Summarize the risk of preserving anonymity in an investigation.
- Seek the complainant's express direction to preserve or waive anonymity.
- Authorize investigators to contact the complainant.
- Acknowledge that the investigation costs money and may be conducted by Administration and/or independent parties in accordance with the protocol.
- The risks associated with investigations of allegations older than 12-18 months.

7.408. Where possible, calls made to the Concerned Citizen/Concerned Employee Hotline shall receive a written response as to the determination of the call as to whether it will be:

- Referred to City Contact for Appropriate Routing (outside scope or materiality)
- Referred to Management for Investigation with Reporting Back to the Auditor General
- To be investigated by the Auditor General
- Escalated to City Solicitor/Human Resources, given the Nature of the Allegation

## 8.0 REPORTING PROCESS

8.1. The representative shall input the NTS tracking data for individual allegations into the "Notification Master Log".

8.2. The Notification Master Log is a spreadsheet that captures in a single document a summary of all the calls and messages received through the hotline or other notification sources over a given period and the frequency of checking the notifications left via voicemail.

8.3. The Notification Master Log will be used in preparing quarterly and individual reports containing the historical data of messages and calls received.

8.4. The count of notifications in each status report will be reported on the Auditor General Performance Dashboard.

8.5. For Issues requiring investigation due to their nature and risks involved, the Administrator or Auditor General may require customized reports at any time and as soon as the issue is reported through the hotline.

## 9.0 TIMING

- 9.1. The concerned citizen/employee hotline channels will be checked daily at least three business days per week with a maximum of 1 business day lagging and a target of each business day.
- 9.2. Notifications received will be processed through the decision tree within 3-4 business days upon the latter of:
- receipt of all required information outlined in Section 2.5,
  - receipt of complainant specification of anonymity preference,
  - five business days of seeking a Complainant's specification of anonymity preference where there is no response.
- 9.3. Communications to management (forwarding of allegations), as appropriate, will occur within 2-3 business days after the final receipt of requested content from a complainant or the anonymity validation or waiver.

## 10.0 EFFORT ALLOCATION FOR CALL ANALYSIS

- 10.1 The Inbound Call Investigation budget is estimated to require ~~a set number of 200-250~~ hours per year to check the phone system, email, ~~online submissions~~, PO Box, direct conversations and follow up for the collection of initial allegation, to summarize the inbound allegation, ~~and~~ to work the call through the decision tree and route it appropriately ~~and to document each inbound communication and its associated assessment/routing~~. The ~~Annual Auditor General~~ Work Plan will reflect ~~the specific 225~~ hours in the ~~CCEHP~~ project and ~~as well as~~ hours in Unallocated.
- 10.2 The time and effort required to analyze inbound allegations is an unknown factor in a given year. As such, as allegations come in, the Administrator may allocate available time from the Unallocated projects to conduct the required initial follow-up and analysis. To commence each year, ~~a specific number of 50~~ hours will be allocated to the CCEHP process for inbound allegation follow-up and clarification (not investigation). The ~~Annual Auditor General~~ Work Plan will reflect ~~these 50~~ hours in Unallocated.
- 10.3 Individual allegations requiring investigation will require individual effort estimates.
- 10.4 The Auditor General shall have the authority to stop, delay or postpone active/ongoing or planned work to redirect efforts to conduct projects and analysis when a complaint/allegation is lodged which may have merit. Any such changes will be reported to

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City Council for approval of the Plan change or for allocation of additional resources to avoid such changes to the plan.

- 10.5 The power to make such plan amendments is granted to the Auditor General based on their judgement until a plan of action and additional cost implications can be presented to and approved by Council, generally at the next planned status reporting point.

## 11.0 COMMUNICATION AND AWARENESS

- 11.1 Communication and awareness of the hotline process among citizens and employees directly impacts the effectiveness of the hotline and notification process. Management is responsible for ensuring that citizens and employees understand the hotline's purpose and use it appropriately to report on potential fraud, misuse, and/or abuse of city assets.

- 11.2 Management shall make the hotline contact information available to the public.

- 11.3 The information available on the public website shall include, but is not limited to, the following:

- The purpose of the hotline (to enable citizens and City of Windsor employees to provide information on suspected frauds, waste or abuse of City assets in a private, confidential and anonymous manner at the caller's discretion.
- A statement that describes who should use the Concerned Citizen/Concerned Employee Hotline
- A statement that describes types of complaints which would not be appropriate for the hotline (customer service, complaints of a general nature, out-of-scope domains, etc.)
- Information on how to submit a complaint (phone, email, fax, mailing address)
  - Phone: (519) 980-6656 (Voicemail may be left)
  - Email: [windsorcomplaint@risksavvy.ca](mailto:windsorcomplaint@risksavvy.ca)
  - Posted Mail: Risk Savvy Ltd,  
P. O. Box 790  
St. Marys Stn Main, Ontario N4X 1B5
- Template (see Appendix A) of required information for submitting an alleged complaint.
- A brief description of the complaint management process (see section 12).
- A reference to the City's "Concerned Employee Policy" (2003) updated by Management to reflect current practices.
- A notice for potential implications of reporting false allegations which contain defamatory or libellous statements

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- A reference to the Accountability and Transparency section of the public website
    - The Office of the Integrity Commissioner, including a reference to the complaint process for potential violations of the Code of Conduct for Council Members
  - Definition of the terms Fraud, Waste, Misuse and City Assets

## 12.0 MATERIALITY GUIDELINES

- 12.1 The Auditor General shall only conduct analysis or investigation of any hotline call (excluding fraud) which has the potential impact, due to waste or abuse, of greater than \$75,000.
- 12.2 Management will be informed where a hotline call (excluding fraud) has a potential impact of less than \$75,000. Where an allegation may result in \$10,000 or less of an impact, management may draft the rationale and implication for not conducting an investigation for review, submission and reporting to City Council by the Auditor General. For allegations with a likely impact of \$10,000 to \$75,000, management will conduct an investigation, draft the overall approach, document findings and summarise results for submission to, and oversight by, the Auditor General. The Auditor General may request additional investigation before reporting the overall results to City Council.

## Appendix A - City of Windsor - Concerned Citizen/Employee Complaint Form

### City of Windsor - Concerned Citizen/Employee Complaint Form

The CCEHP is for use by either residents of the community or by City of Windsor employees. It is intended for the reporting of allegations of fraud, waste or misuse of City assets. All submission are anonymous with the details being provided to the CCEHP Administrator and personnel under the supervision of the Auditor General.

This form is not intended for conducting everyday customer service discussions. It is also not intended for complaints of a general nature by employees about City Council or management, including complaints that are normally and properly handled by personnel, payroll or health and safety.

Complaints may be filed regarding the City of Windsor:

- employees
- management
- contractors

The CCEHP process does not apply to:

- the Mayor or City Councillors or their political office staff, (please contact the Integrity Commissions for such concerns)
- The Windsor Essex County Health Unit
- Local Boards
- Municipally Controlled Corporations
- Grant Recipients
- The Committee of Adjustment
- The Essex Region Conservation Authority
- The Windsor Public Library
- The Windsor Police Services Board (WPSB)
- The Windsor Public Library Board (WPLB)

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\* Indicates required question

#### Contact Information

We will generally contact you and submit formal messages via email, but we may need to discuss some of your concerns or information directly with you.

1. First & Last Name \*

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2. Email Address \*

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3. Preferred Contact Number \*

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4. I hereby attest to the fact that I am a citizen or represent a taxpayer of the City of Windsor \*

*Check all that apply.*

- ☐ I am a citizen of the City of Windsor
- ☐ I represent a citizen or taxpayer of the City of Windsor
- ☐ I am an employee or contractor of the City of Windsor
- ☐ Other: \_\_\_\_\_

### **City Area and Participants**



5. **Service Area or Function \***

 Dropdown

*Mark only one oval.*

- ☐ Parks & Facilities
- ☐ Library Services
- ☐ Recreation & Culture
- ☐ Fire & Rescue Services
- ☐ Asset Planning
- ☐ Financial Planning
- ☐ Financial Accounting
- ☐ Taxation & Financial Projects
- ☐ Engineering
- ☐ Public Works Operations
- ☐ Pollution Control
- ☐ Employment & Social Services
- ☐ Housing & Children's Services
- ☐ Huron Lodge
- ☐ Planning & Development Services
- ☐ Economic Development & Client Change
- ☐ Building Services
- ☐ Transit Windsor
- ☐ Legal & Real Estate Services
- ☐ Corporate Security
- ☐ Council Services
- ☐ Communications & Customer Services
- ☐ Purchasing, Risk Management & Provincial Offences
- ☐ Human Resources & Employee Relations
- ☐ Equity, Diversity, Inclusion, Accessibility & Indigenous Affairs
- ☐ Office of the Chief Administrative Officer
- ☐ Unknown/Not Certain

6. **Who Is Involved?**

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Names of Individuals Involved (if known)

Roles/Positions (e.g., municipal employees, elected officials, contractors)

Relationship to the Complainant (e.g., supervisor, service provider)

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**Allegation Considerations**

7. Please indicate which of the following criteria apply to your complaint: \*

*Mark only one oval.*

- ☐ Fraud, waste or misuse related to City Assets      *Skip to question 8*
- ☐ Mistreatment      *Skip to question 10*
- ☐ Deception      *Skip to question 10*
- ☐ Lack of Fairness      *Skip to question 10*

**Fraud, Waste or Misuse of City Assets**

8. Please explain which City Assets are associated with your complaint. \*

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9. Given your knowledge of this allegation and the evidence you have compiled, what \*  
do you believe the economic impact to the City of Windsor to be for this complaint?

*Mark only one oval.*

- ☐ Less than \$10,000  
☐ More than \$10,000 but less than \$75,000  
☐ More than \$75,000

*Skip to question 16*

**Mistreatment, Deception or Lack of Fairness**

10. I have reported my concerns to the following areas of Administration: \*

*Check all that apply.*

- ☐ The area supervisor or manager (required before escalation to the Hotline)  
☐ The Commissioner for the Area or Human Resources (required before escalation to the Hotline)  
☐ Other: \_\_\_\_\_

11. Please provide the name and title of the area supervisor or manager you \*  
escalated to, as well as the date of escalation

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12. Please provide a summary of what your request to them was and the outcome was \*

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13. Please provide the name and title of the Commissioner or Human Resources Contact you escalated to, as well as the date of escalation \*

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14. Please provide a summary of what your request to them was and the outcome was \*

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15. Please describe why the outcome(s) were not to your satisfaction \*

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## Complaint Details - Allegation Information

- **What Happened?**
  - Provide a clear and factual description of the issue or wrongdoing.
  - Avoid vague statements—be as specific as possible.
- **Where Did It Happen?**
  - Mention the exact location where the incident occurred (e.g., city hall, municipal office, public service department).
- **When Did It Happen?**
  - Date(s) and Time(s) of the event(s).
  - If the issue is ongoing, indicate when it started and if it is still happening.

16. Please record information about what happened, where it happened and when it happened. \*

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17. Summarize what steps you have taken to try and resolve your complaint, including the consideration you have submitted and what response you received. Who have you already dealt with in the city concerning your complaint? \*

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18. **Were there any specific Relevant Policies, Laws, or Regulations Violated** \*
- (please indicate which ones you are aware of)

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19. **Harm or Impact** (Please explain how the issue has affected you, others, the municipality, etc.) \*

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20. **Desired Outcome or Resolution** \*

*Mark only one oval.*

- ☐ Investigation and disciplinary action
- ☐ Policy change or reform
- ☐ Refund or compensation
- ☐ Apology or corrective action
- ☐ Other: \_\_\_\_\_

### **Evidentiary Support**

21. **Indicate Which Supporting Evidence You Have Available \***

*Check all that apply.*

- ☐ Documents, reports, letters
- ☐ Emails
- ☐ Photos, Videos, or Recordings (if legally obtained)
- ☐ Witness Information (names and contact details of people who can confirm the allegation)
- ☐ Other: \_\_\_\_\_

22. **File Uploads**

\*

Do you have digital files which you can share? If so, we will send you a link to a Google Drive to upload them to. You will need to log into Google first.

*(The Google Drive is more secure option.)*

*Mark only one oval.*

- ☐ I have files to upload - please send me a link to Google Drive (gmail account required)
- ☐ I have files to upload - I will send them to the email account [windsorcomplaint@risksavvy.ca](mailto:windsorcomplaint@risksavvy.ca)
- ☐ I do not have files to upload

**Submission Assertion**

23. **I have escalated this concern to other regulators/authorities \***

*Mark only one oval.*

- ☐ Yes - I requested guidance or information
- ☐ Yes - I have initiated an investigation/review
- ☐ Yes - I have initiated legal action
- ☐ No

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24. Name of regulator/authority (not required for legal action) \*

\_\_\_\_\_

25. I attest to the following statements \*

*Check all that apply.*

- ☐ The information I have provided is true and accurate to the best of my knowledge.
  - ☐ I have not provided any false or misleading information
  - ☐ I believe that this allegation warrants the use of City funds to conduct an investigation
-



## Appendix B - Notification of Tracking (NTS) Template

NTS Number	NTS - MMDDYY - ###
Date Received	
Time Received	
Method of Receipt	
Complainant Name (Firs & Last):	
Contact Email:	
Contact Number:	
Anonymnity	
Link to Complaint Form:	
or	
Complaint Summary:	
Step	
1 Was this a Hang Up	
Is the complaint form complete? Do we have all the required mimum information to assess a complaint?	
2 Does the complaint relate to any of the following entities:	
- the Mayor or City Councillors or their political office staff, (please contact the Integrity Commissions for such concerns)	
- The Windsor Essex County Health Unit	
- Local Boards	
- Municipally Controlled Corporations	
- Grant Recipients	
- The Committee of Adjustment	
- The Essex Region Conservation Authority	
- The Windsor Public Library	
- The Windsor Police Services Board (WPSB)	
3 - The Windsor Public Library Board (WPLB)	
Does the allegation relate to City personnel, management or contractors?	
4 Does the allegation relate to City Assets?	
5 Does the allegation relate to fraud, waste or misuse?	
6 What it the expected dollar value impact of the allegation?	\$
What is the basis for this impact value?	
Categorization of Project Per Monetary Estimate	
Is the complaint a workplace related allegation which requires internal escaltion first?	
7 Summary of parties previously escalated to and outcomes.	
Categorization of Project if Workplace Issue	
Is the complaint a treatment related allegation which requires City escaltion first?	
8 Summary of parties previously escalated to and outcomes.	
Overall Analysis	
Categorization	
Responsible Party	
Where Investigation is Assigned - Key Elements for Consideration:	

## Appendix C - Framework & Guidelines for Investigators Handling Citizen Complaints

### 1. Principles of Administrative Fairness & Procedural Justice

- Investigators must ensure that:
  - The complainant has a chance to be heard (right to be heard).
  - The investigator remains neutral and unbiased.
  - Decisions are based on evidence, not speculation or bias.

### 2. Applicable Legislation & Municipal Policies

- Investigations must comply with:
  - Municipal Acts (e.g., Ontario's Municipal Act, 2001)
  - Public Sector Ethics Codes
  - Freedom of Information and Protection of Privacy Acts (FOIPPA)

### 3. Investigation Guidelines by Public Oversight Bodies

- Many municipal investigators follow procedures outlined by:
  - Provincial or State Ombudsman Offices (e.g., Ontario Ombudsman's "Principles of Good Administration")
  - Municipal Integrity Commissioners (if investigating ethics violations)
  - Auditor General Standards (if financial misconduct is involved)
  - Police Oversight Agencies (for law enforcement complaints)

### 4. Public Sector Investigative Standards

- The investigations and this framework are based on the key elements of the following standards and frameworks with consideration for small teams (i.e. limitations on the number of investigators assigned to a case - being 1):
  - Public Sector Investigations Best Practices Guide (e.g., Canada's Public Service Commission)
  - Complaint Mechanisms Reference Guide by Transparency International

### 5. Evidence-Based Decision Making

- Investigators must:
  - Gather and assess objective and relevant evidence.
  - Conduct interviews with all relevant parties.
  - Maintain detailed records of findings.
  - Ensure confidentiality and protect whistleblowers where necessary.

### 6. Reporting & Documentation Requirements

- Investigators must:
  - Produce a fact-based report with findings and recommendations.
  - Follow municipal reporting procedures.
  - Submit findings to the appropriate oversight body (the Auditor General and City Council).

## **Guide for providing complaint information:**

### **1. Details of the Incident**

- **What Happened?**
  - Provide a clear and factual description of the issue or wrongdoing.
  - Avoid vague statements—be as specific as possible.
- **Where Did It Happen?**
  - Mention the exact location where the incident occurred (e.g., city hall, municipal office, public service department).
- **When Did It Happen?**
  - Date(s) and Time(s) of the event(s).
  - If the issue is ongoing, indicate when it started and if it is still happening.

### **2. Who Is Involved?**

- Names of Individuals Involved (if known)
- Roles/Positions (e.g., municipal employees, elected officials, contractors)
- Relationship to the Complainant (e.g., supervisor, service provider)

### **3. Supporting Evidence (If Available)**

- Documents, Reports, or Emails (e.g., contracts, invoices, meeting minutes)
- Photos, Videos, or Recordings (if legally obtained)
- Witness Information (names and contact details of people who can confirm the allegation)

### **4. Relevant Policies, Laws, or Regulations Violated**

- If known, mention any laws, municipal codes, ethics rules, or policies that were breached.
- Example: "This conduct violates the Municipal Conflict of Interest Act and the City's Code of Conduct for Public Officials."

### **5. Harm or Impact**

- Explain how the issue has affected you, others, or the municipality.
- Examples:
  - "This action resulted in financial loss to taxpayers."
  - "It created an unfair hiring process."
  - "The conduct undermines public trust."

### **6. Desired Outcome or Resolution**

- Specify what action you are seeking:
  - Investigation and disciplinary action

- Policy change or reform
- Refund or compensation
- Apology or corrective action

## Appendix D - Formal Letter Format for Investigation Initiation - Declaration & Consent Statement

[Date]

**Investigating Officer**, Concerned Citizen and Employee Hotline, Office of the Auditor General  
The Corporation of the City of Windsor  
% Risk Savvy Ltd.  
P. O. Box 790  
St. Mary's Stn Main, Ontario N4X 1B5

**Subject:** Declaration & Consent for Complaint Submission

Regarding Allegation: [insert NTS number and investigation name]

**Dear Investigating Officer,**

I am submitting this letter as part of my formal complaint to affirm the accuracy of the information provided and to authorize the necessary investigative steps.

I declare that the information in this complaint is true and accurate to the best of my knowledge. I understand that providing false or misleading information may result in the dismissal of my complaint or legal consequences.

I consent to the disclosure of this information to relevant investigative bodies to conduct an investigation. Complainants need to be aware that by conducting an investigation, there are risks associated with anonymity:

- a) Preserving anonymity may limit an investigation's scope and depth.
- b) The actual investigation of an allegation may provide Administration with insight into who the anonymous party is given prior interactions with Administration, by the complainant, on the same topic.
- c) Preserving anonymity may increase the overall investigation efforts so that the investigator can safeguard the complainant's anonymity.

Please select the option you prefer:

- ☐ I request that the investigation do its best to preserve my anonymity and understand the limitations this may put on the investigation, and that Administration may be able to determine my identity as a result of the investigation occurring.
- ☐ I consent to waiving my anonymity for the purposes of this investigation.

I authorize the investigative authority to contact me for further details if necessary and to share relevant information with other agencies involved in the investigation, subject to applicable privacy laws.

I understand that initiating an investigation may require the allocation of public funds, including resources for personnel, legal analysis, and administrative support. I trust that the responsible authorities will exercise due diligence in assessing the merits of the complaint and ensure that budgetary allocations are made efficiently and responsibly. Furthermore, I acknowledge that investigations with a projected net impact of under \$200,000 may be conducted by management under the oversight of the Auditor General, ensuring both financial prudence and independent oversight.

I also recognize the importance of timely complaint submissions to facilitate the effective collection of evidence and resolution of issues. Specifically:

- **Allegations regarding events that occurred more than seven years ago** may be difficult to investigate due to the availability of evidence.
- **Allegations concerning incidents that took place more than 12 to 18 months ago** may require additional time and effort due to challenges in gathering supporting documentation and witness testimony.

Please confirm receipt of this declaration and inform me if any additional information is required. I appreciate your time and attention in reviewing this matter.

Sincerely,

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Signature

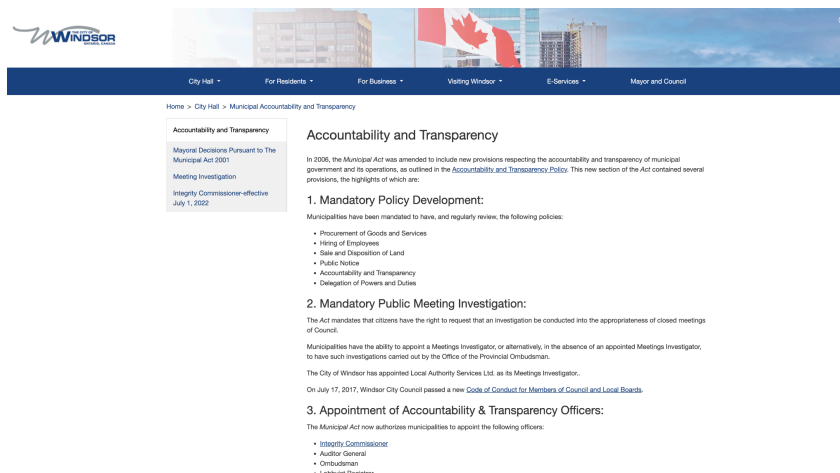
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Name

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Date

Further, the following is an extract of the City's webpage regarding Accountability and Transparency (image to right). To implement the updated Concerned Citizen and Employee Protocol and process this webpage should be enhanced to:



1. Include weblinks for each of the bullet listed under section #3 (Integrity Commissioner, Auditor General, Ombudsman and Lobbyist Registrar)
2. Include summary notes as to the appointment of each role/office.
3. Add the following information (in blue) as section 3.1 to enhance transparency and guidance within the process:

### 3.1 Understanding Your Municipal Accountability Offices

At the City of Windsor, we are committed to transparency, accountability, and fair treatment for all residents, businesses, and employees. Three independent offices support this mission by investigating complaints and concerns:

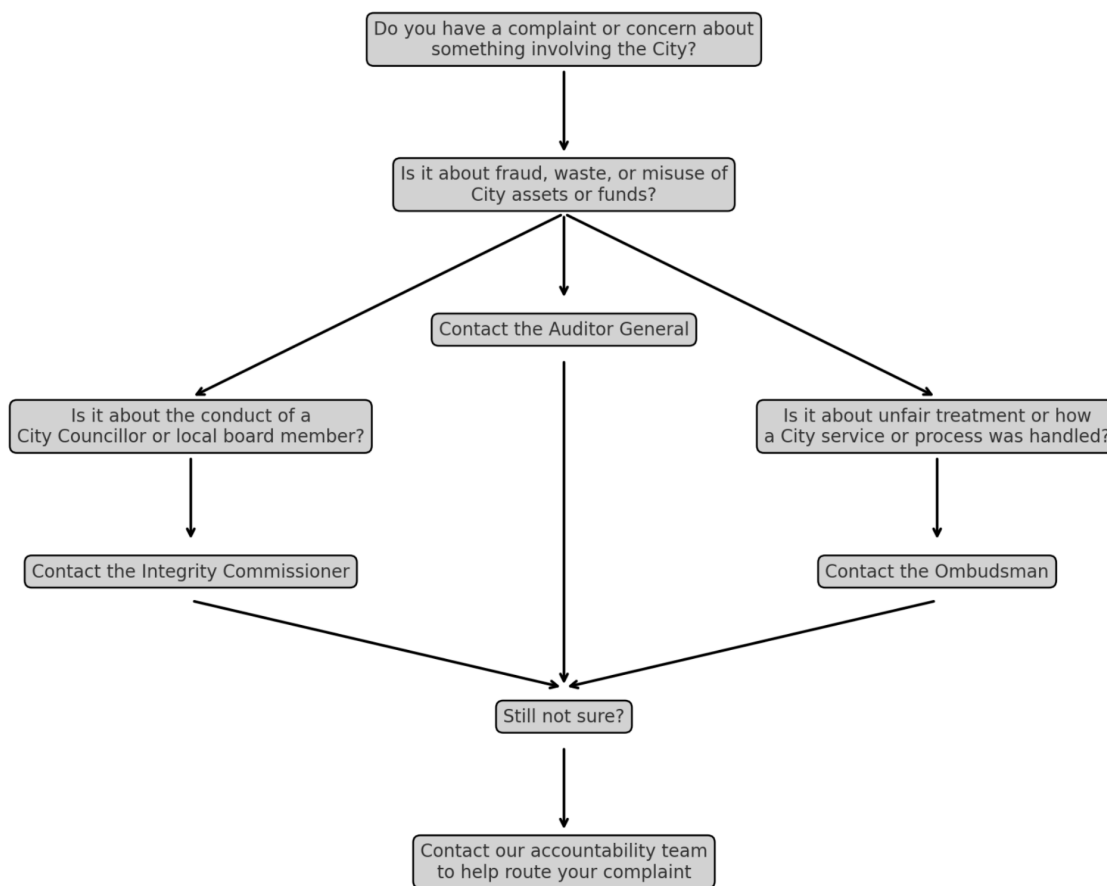
Topic	The Integrity Commissioner	The Auditor General	The Municipal Ombudsman
<b>Jurisdictional Boundaries</b>	Council and board member behaviour	Financial and operational misconduct	Administrative process and fairness
<b>Legislative Authority</b>	Municipal Act, 2001, Sections 223.3 to 223.8  Council-appointed, reports to Council	Municipal Act, 2001, Section 223.19  Auditor General Charter  Independence from administration and	Municipal Act, 2001, Sections 223.13 to 223.24

		Council; reports directly to Council	
<b>Mandate</b>	<p>Provides advice and education on Council/board member conduct</p> <p>Investigates alleged violations of the Code of Conduct</p> <p>Administers Municipal Conflict of Interest Act (MCIA) matters</p>	<p>Provides objective and independent assessment, advice and assurance with respect to governance, risk management, accountability and performance</p> <p>Administers the Concerned Citizen and Employee Hotline regarding fraud, waste or misuse as it relates to City Assets.</p>	<p>Investigates complaints about administrative unfairness, delay, or non-responsiveness</p> <p>Focuses on services, process, and procedural fairness</p> <p>Mandated to act independently and impartially</p>
<b>D. Complaint Coverage</b>	<p>Focused on conduct of:</p> <ul style="list-style-type: none"> <li>• Elected officials</li> <li>• Members of local boards</li> </ul>	<p>Investigates systemic issues and individual misconduct relating to:</p> <ul style="list-style-type: none"> <li>• Misuse of city assets</li> <li>• Financial impropriety,</li> <li>• Unethical conduct involving city assets or funds</li> </ul> <p>Handles complaints from employees, vendors, and the public</p>	<p>Applies to staff and administration, not elected officials</p>
<b>Limitations</b>	Cannot investigate city staff or	Does not address personal treatment or interpersonal	Cannot override political decisions



	<p>administrative decisions</p> <p>Does not cover systemic service delivery issues</p> <p>No authority over contractor or third-party behavior</p>	<p>complaints unless tied to misuse of assets</p> <p>Cannot mediate fairness or personnel disputes unless systemic misuse is involved</p>	<p>Cannot enforce disciplinary action</p> <p>Recommends, but does not compel, corrective action</p>
<b>Contact Sites</b>	<a href="#">Integrity Commissioner</a>	<a href="#">Auditor General</a>	<a href="#">Ombudsman</a>

Here is a simplified decision tree to help you determine to whom to submit your complaint:



 **All complaints are treated with confidentiality and respect.**

We believe in upholding the highest standards of integrity in how your City is run

## Appendix D - Concerned Citizen/Employee Hotline And Notification Protocol (Clean)

The following appendix is a clean version of the revised concerned citizen/employee hotline and notification process..

### VERSION HISTORY

June 17, 2013	Approved by City Council Resolution
January 13, 2014	Proposed modifications to include section 7 – Effort Allocation for Call Analysis
March 31, 2014	Modifications for inclusion of Code of Conduct considerations, complaint submission requirements, changes for modes of communications and materiality
July 22, 2024	<ul style="list-style-type: none"> <li>Added precision to elements such as timing, determination of protocol applicability, and timelines and adjusted wording on role consolidation.</li> <li>Reduced layers of review no longer necessary.</li> <li>Aligned scope boundaries to other public municipal complaint procedures.</li> <li>Added consideration for workplace issues and citizen treatment escalation.</li> <li>Added sections on Anonymity, Confidentiality, Whistle Blower Protection (impacts section numbering)</li> <li>Updated escalation procedures and effort allocations for actual impacts noted in last 2-3 years</li> <li>Reduced materiality considerations</li> <li>Revised complaint submission forms to enable digital capture option, support the collection of required minimum information and provide alternate collection methods</li> </ul>

April 28, 2025	<ul style="list-style-type: none"><li>• Added section 2.4 regarding AG role and guiding frameworks (and Appendix C)</li><li>• Added section 7.6 regarding risk rating investigations</li><li>• 10.1 and 10.2 were updated to remove specific hours from the protocol and have them presented annually (as they have been) in the Annual Auditor General Workplan</li><li>• Appendix A was updated to allow for focused information collection between fraud, waste, and misuse of City Assets versus mistreatment type for complaints, to collect the required information, and to align with Appendix C.</li></ul>
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The Concerned Citizen/Employee Hotline Protocol (“CCEHP”) is effective from the date of Council approval and applies to all ongoing and future allegations, complaints and investigations.

## 1.0 Overview

- 1.1 This protocol is intended to guide the CCEHP Administrator in dealing with inbound notifications from the CCEHP and other sources.
- 1.2 This protocol establishes a procedure to track and take necessary actions regarding all calls/voice mails, emails, posted letters and 1:1 conversations whereby an allegation is submitted to the CCEHP for consideration.
- 1.3 This protocol will also guide the management and handling of inbound communications about suspected fraud, waste, or abuse of City assets from other sources.
- 1.4 Upon receipt of notification from the investigating parties, City personnel will comply with corporate expectations for investigation and resolution. As part of that process, management will consider the requirements of the various collective agreements.
- 1.5 In the remainder of this protocol, calls to the hotline and communications received from other sources will be referenced as allegations.
- 1.6 Please refer to the definitions in section 2.6 of this protocol for further information on what constitutes fraud, waste, misuse, and city assets.

## 2.0 PURPOSE/SCOPE

- 2.1 The CCEHP is for use by either community residents or City of Windsor employees. It is not intended to conduct everyday customer service discussions. It is also not designed for complaints of a general nature by employees about City Council or management, including complaints that are usually and properly handled by personnel, payroll, or health and safety.
- 2.2 Complaints may be filed regarding the City of Windsor:
  - employees,
  - Management, and
  - contractors.
- 2.3 The CCEHP process does not apply to:
  - the Mayor or City Councillors or their political office staff (please contact the Integrity Commissions for such concerns)
  - The Windsor Essex County Health Unit
  - The Essex Region Conservation Authority

- 
- Local Boards (with approved Opt-In Letters)
  - Municipally Controlled Corporations
  - Grant Recipients
  - The Committee of Adjustment
  - The Windsor Public Library
  - The Windsor Police Services Board (WPSB)
  - The Windsor Public Library Board (WPLB)

The Auditor General directs allegations related to elected officials or their staff to the Integrity Commissioner for appropriate action.

The Auditor General will direct allegations related to the Boards, Corporations, Committees, and Organizations to the Finance Executive Initiatives Coordinator for forwarding to the appropriate organizational contacts.

Questions regarding the local boards contacts for submitting such allegations should be directed to the City Clerk.

- 2.4 The Auditor General will oversee the CCEHP and supporting processes as a function of the Office of the Auditor General, following the approved Concerned Citizen and Employee Hotline Protocol. This is in addition to the Auditor General's responsibilities under the Municipal Act.

Where an investigation is determined as the appropriate outcome, the work will be conducted using good complaint investigation practices; as such, the investigation activities are not required to comply with the Institute of Internal Auditors Professional Practices Framework. Instead, the framework outlined in Appendix C will be used as a general guide in conducting investigations along with professional judgment. This appendix is based on:

- Uniform Principles and Guidelines for Investigations
- Complaint Mechanisms Reference Guide by Transparency International
- Investigation Guidelines by the United Nations Development Programme (UNDP)

## 2.5 Workplace and Citizen Service Issues

### 2.5.1 Where do Workplace Issues fit in?

Workplace issues include concerns about staff members raised but not addressed by a staff member's immediate supervisor or manager. Complaints about staff members that have not been resolved to the complainant's satisfaction should be forwarded to senior management or Human Resources personnel for resolution or included in a formal grievance.

City staff should not use the hotline to address workplace issues unless they continue to be unresolved after being brought to the attention of their immediate supervisors or raised through one of the internal reporting mechanisms for health and safety concerns or the prevention of workplace violence, harassment, and discrimination.

Complaints submitted through this Hotline or directly to the Auditor General will require support demonstrating prior escalation to area senior management or Human Resources and the functional City Leader.

#### 2.5.2 As a Citizen or Taxpayer, How Do I Raise a Concern With How I Was Treated?

Service issues include concerns about the treatment citizens and taxpayers receive when engaging with or being serviced by the City. Complaints about interactions with City personnel should be raised to management or via 311. Complaints that have yet to be resolved to the complainant's satisfaction should be forwarded to senior management or Human Resources personnel (and the Functional Leader) for resolution.

Citizens and taxpayers should only use the hotline to address unresolved service issues after being brought to the attention of the area supervisor and Executive Management or Human Resources.

Complaints submitted through this Hotline or directly to the Auditor General will require support demonstrating prior escalation to area Executive Management or Human Resources and the functional City Leader.

- 2.6. Allegations logged with the CCEHP or Auditor General must have the individual submitting the allegation provide the following basic information to have the allegation considered. Allegations which do not provide the required information after two follow-ups within 30 days will be deemed closed.

The required information is:

- a) First and last name
- b) Two contact methods - preferably email and phone number, but address is also acceptable
- c) Attestation that the complainant is a citizen or taxpayer of the City of Windsor or a representative thereof
- d) Summary of the nature of the allegation
- e) Listing of all evidence and willingness to provide it

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f) Functional area the allegation relates to

g) Summary and supporting evidence of prior attempts at escalation/resolution where the allegation relates to workplace or citizen treatment concerns.

The City of Windsor—Concerned Citizen/Employee Complaint Form will be used to capture this information online. The form may be completed online, downloaded for completion, and submitted digitally or via postal services. Where alternative completion methods are required to support the complainant, the Auditor General will contact the complainant to find submission solutions.

2.7. The CCEHP is for use by citizens and employees lodging complaints related to fraud, waste or misuse use of City assets. These elements are defined as:

City Assets – Includes all tangible and intangible property of the City, including but not limited to equipment, financial assets, land, vehicles, material, computers, electronic mail, internet services, information and work time;

Fraud – For this protocol, fraud includes, but is not limited to, the following acts characterized by deceit, concealment or wilful blindness to policy, procedure or appropriate practice:

- a) Forgery, alteration or fraudulent creation of documents including, but not limited to, cheques, drafts, promissory notes, securities, timesheets, purchase orders, other blank documents of value such as invoices, billing slips, permits, licenses, etc;
- b) Any misappropriation, embezzlement, unauthorized use or misuse of cash, funds, securities, supplies, furniture, equipment, materials, records or any other asset;
- c) Any irregularity in the handling or reporting of money transactions;
- d) Any intentional, false representation or concealment of a material fact for the purpose of improperly obtaining or impairing a City of Windsor asset;
- e) Demanding, requesting or accepting anything having value from vendors, consultants, contractors, or anyone doing business with the City as a condition of their doing business with the City or in order for them to receive preferential treatment from the City;
- f) Offering or providing anything having value to clients, vendors, consultants, contractors, or anyone doing business with the City as a means of obtaining preferential treatment or benefit for the employee, any other person or the City;
- g) Any intentional violations of the Corporate Conflict of Interest Policy;

- 
- h) Any computer-related activity involving the alteration, destruction, forgery or fraudulent manipulation of data and any misappropriation of City-owned software;
  - i) Any claim for reimbursement of expenses that were not incurred as a recognizable business expense for the City's benefit or that are in violation of the Corporate Business and Travel Expense policy;
  - j) Authorization or receipt of payments for goods not received or services not performed other than normal prepaid expenditures;
  - k) Authorization or receipt of payment for hours not worked;
  - l) Any apparent violation of Federal, Provincial or local laws related to dishonest activities or fraud.

Waste refers to the inefficient use of municipal resources and any operation, process, or activity in which municipal resources may be used without due regard for value for money or where opportunities may exist to save money.

Misuse – includes unethical behaviour, wilful omission to perform one's duties, abuse of authority, theft, embezzlement, receipt of bribes, kickbacks or gifts of significant value, breach of federal, provincial or municipal legislation and significant waste of City assets;

- 2.8 The CCEHP is not intended to be a place for individuals to log complaints which represent potential violations of the Code of Conduct for Council. Individuals contacting the CCEHP with items related to the Code of Conduct will be redirected to the Integrity Commissioner's website.
- 2.9 The CCEHP process is authorized to coordinate and share high-level information with the City of Windsor's Integrity Commissioner to coordinate work and avoid duplication. Neither the Administrator nor the Auditor General will investigate in the domain of the Integrity Commissioner.
- 2.10 Allegations of a similar nature will not be investigated if an analysis has occurred within the past 12 months unless a complainant presents new information.
- 2.11 The CCEHP Administrator is responsible for handling all inbound allegations and routing them according to the procedure outlined in section 7.0 for routing allegations.
- 2.12 The production of a procedure for tracking and resolving allegations supports the Administrator's interest in handling all reported issues as professionally and quickly as possible.
- 2.13 The Administrator is committed to thoroughly and professionally documenting allegations and coordinating with the appropriate management level as to whether an investigation should be conducted. As the Administrator is acting as an agent of the City of Windsor



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with respect to the CCEHP, the Administrator will transcribe the inbound calls and notifications and share them with a designated contact (when required) within the City of Windsor (while preserving anonymity). As a result, the Administrator cannot be held liable for defamation, discrimination, libellous acts, or other such statements made by personnel submitting a complaint.

### 3.0 Anonymity

- 3.1 All inbound allegations will be treated as anonymous when reported/referenced outside the offices of the Administrator or the Office of the Auditor General.
- 3.2 To appropriately qualify, assess and follow up on allegations, personnel employed by the Administrator or under the supervision of the Auditor General may have access to the name and contact information of the individual(s) placing the allegation.
- 3.3 Only the original complainant may waive anonymity and must do so in writing or via an email directly to the Auditor General.
- 3.4 Complainants submitting a complaint need to be aware that sometimes:
  - a) preserving anonymity may limit an investigation's scope and depth.
  - b) the actual investigation of the allegation may provide management with insight into who the anonymous party is given prior interactions with management, by the complainant, on the same topic.
  - c) preserving anonymity may increase the overall investigation efforts so that the investigator can safeguard the complainant's anonymity.
- 3.5 Where an allegation is to be routed to management, the Administrator will presume anonymity is required unless explicitly waived by the Complainant within five business days of the Administrator requesting clarity on the Complaint's anonymity preference.

Such messages shall not receive a follow-up/response from management directly or through the Auditor General or the Administrator.

### 4.0 Confidentiality

- 4.1 All participants in an investigation are required to keep the details and results of the investigation confidential, except where disclosure is required or authorized by law.
- 4.2 The identity of an individual alleging fraud, waste or misuse, together with the identity of any individual alleged to have committed fraud, waste or misuse or involved in an investigation under this Policy, will be kept confidential and protected from disclosure as

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required by the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and other applicable legislation.

- 4.3 It is understood that where an investigation results in disciplinary action, the disclosure of otherwise confidential information may be required in the context of associated legal proceedings.
- 4.4 The Auditor General, in consultation with the City Clerk as the delegated head for the purposes of MFIPPA may disclose particulars of the investigation if such disclosure would serve to further the investigation, and as appropriate.

## 5.0 Whistle-Blower Protection

- 5.1 The City will protect and support employees who report in good faith allegations of fraud, waste or misuse.
- 5.2 Retaliating against an employee who alleged fraud, waste, or misuse in good faith or who participated in an investigation conducted under this Protocol violates this Protocol.
- 5.3 Employees who believe they are being retaliated against should contact the WHOM.
- 5.4 The allegations of retaliation will be received and immediately investigated in the same manner as an allegation of fraud, waste or misuse under this Policy.
- 5.5 Where the investigation substantiates the allegations, the Chief Administrative Officer will be informed and the employee(s) involved will be subject to disciplinary action.
- 5.6 Employees who knowingly make false allegations will be subject to discipline up to and including dismissal.

## 6.0 Record Keeping and Templates

- 6.1. A representative of the CCEHP Administrator will be assigned responsibility for the initial documentation of allegations regularly.
- 6.2. A backup team member shall be assigned responsibility for administering the process in the absence of the designated representative.
- 6.3. The representative will check the voicemail, postal box and email inbox at least three days per week.
- 6.4. The representative will complete the "Notification Tracking Sheet", which contains all the necessary information needed to keep track of all incoming allegations and document all

available information, such as date, time, if a call was completed or aborted, a detailed description of the message or link to it, contact information, anonymity requests, and a classification section. See the template in Appendix B.

- 6.5. The Notification Tracking Sheet will be sequentially numbered to keep a logical order that facilitates the compilation of data for issues reporting, follow-ups and completeness. Each Notification for Consideration will be assigned a unique tracking number. The following combination of letters and numbers shall be used when assigning the tracking number to the Notification Tracking Sheet:

NTS – Stands for “Notification Tracking Sheet”

MMDDYY - 2 digits for the month the message came in, two digits for the date the message came in and two digits for the year the message came in.

### – Three numerical fields for the sequential number of complaint in a given month

For example, NTS—011223 - 002 will indicate that the Notification that has been tracked was #002 and was received on December 1, 2023.

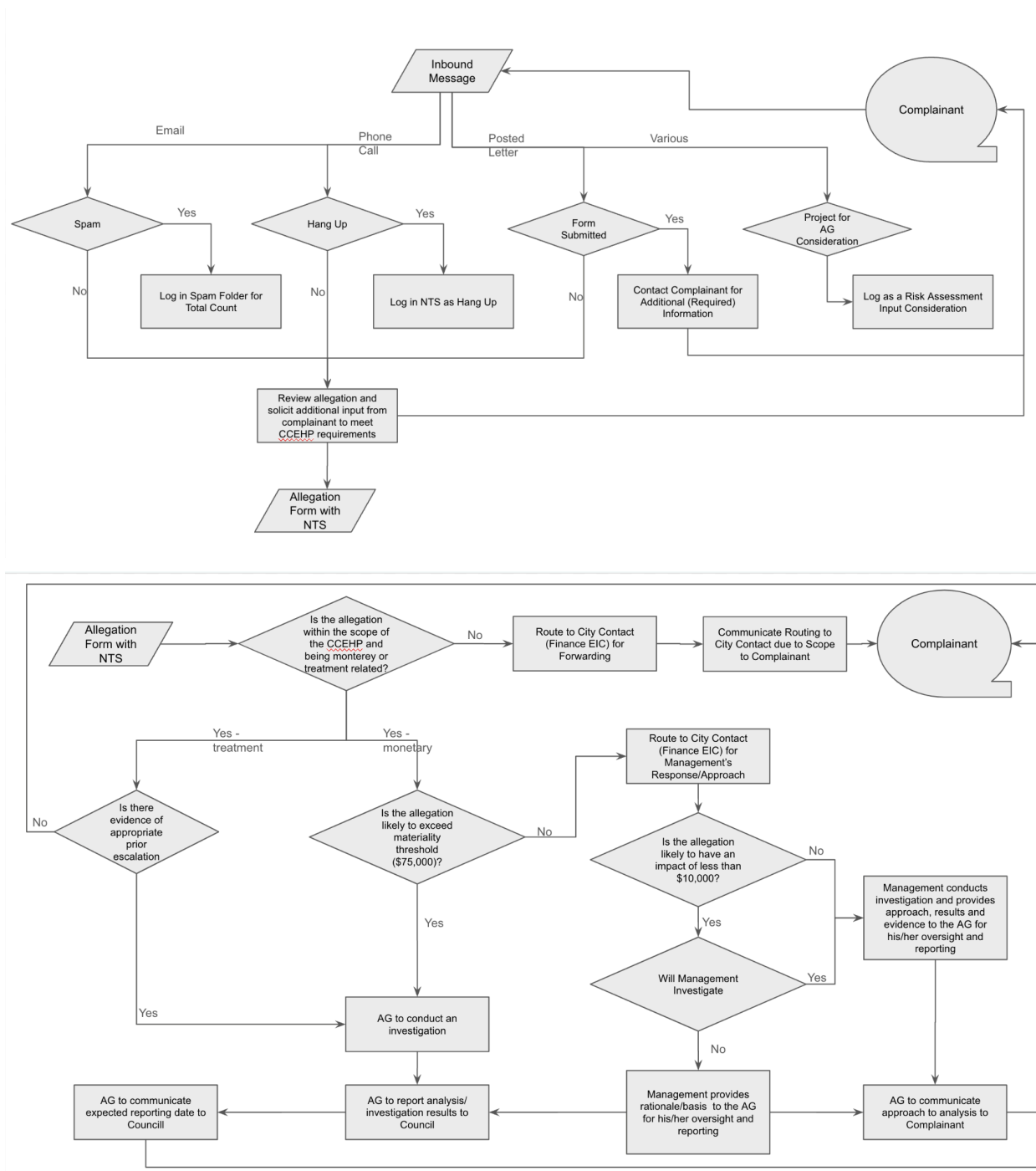
The date of receipt shall be:

- (1) the date the email system shows the message was received for email messages,
- (2) the date the call/voicemail was recorded by the system for voice-submitted messages,
- (3) the date the letter was received/picked up from the post office box for physical mail and
- (4) the date the initial conversation occurred for 1:1 items.

- 6.6 Calls, messages and notifications shall be documented by the representative, filling out the “Notification Tracking Sheet”, regardless of the nature of the call (excluding spam emails) and messages (aborted calls, duration, type of issues reported). Spam emails shall not be transposed nor recorded as inbound messages. Such messages shall be filed in a mail folder, and the count per reporting period will be disclosed.
- 6.7 The individual “Notification Tracking Sheet” shall be dated by the representative and evidence of the Administrator review and escalation decision documentation.
- 6.8 The completed Notification Tracking Sheets shall be filed in the Administrators system under the Hotline/Notification Project by the representative, following the appropriate sequence described above.
- 6.9 The representative shall update the “Notification Master Log” using the individual “Notification Tracking Sheets”. This log will support the preparation of the Hotline/Notification periodic reports presented to Management and Council, as indicated in the reporting section of this procedure.

## 7.0 ESCALATION AND DECISION CRITERIA

The following decision tree will be leveraged to help determine the appropriate resolution path:



7.1. Each inbound communication shall be evaluated to determine if it is:

- A spam message, which will be logged in a holding file,

- 
- A hangup, logged in an NTS
  - A request for a project consideration,
  - A complete submission, or
  - An incomplete submission.

Spam messages are not logged as an NTS but filed in an email folder for count purposes.

Hangups will be logged as an NTS.

Project request considerations will be considered inputs into the annual risk assessment/plan development activities.

Complete submissions will undergo evaluation in the subsequent phases.

Incomplete submissions will have a request for additional information issued to the complainant.

- 7.2 The allegation shall be documented in an NTS with supporting material for Completed submissions.
- 7.3 An initial assessment of the nature of the call/message/notification using the decision tree to determine whether it's related to the purpose of the CCEHP or requires action by the Administrator or Auditor General, Management or routing to another party. Considerations for determining if the allegation is within the scope of the CCEHP:
- 7.3.1 Allegations related to the following are not within the scope of the CCEHP:
- the Mayor or City Councillors or their political office staff (please contact the Integrity Commissioner for such concerns)
  - The Windsor Essex County Health Unit
  - Local Boards
  - Municipally Controlled Corporations
  - Grant Recipients
  - The Committee of Adjustment
  - The Essex Region Conservation Authority
  - The Windsor Public Library
  - The Windsor Police Services Board (WPSB)
  - The Windsor Public Library Board (WPLB)

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management.

7.3.2 Allegations not related solely to City personnel or contractors.

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management.

#### 7.3.3 Allegations not related to City Assets.

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management. The Auditor General may require management reporting and evidentiary support in the same manner as those reviews under \$75,000 in impact.

#### 7.3.4 Allegations not meeting the definition of fraud, waste or misuse under this protocol.

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management. The Auditor General may require management reporting and evidentiary support in the same manner as those reviews under \$75,000 in impact.

#### 7.3.5 Allegations not likely to have an impact of \$75,000 or more in savings, recovery or additional funds.

These allegations will be routed to the primary City Contact for routing to the appropriate parties by management. The Auditor General may require management reporting and evidentiary support in the same manner as those reviews under \$75,000 in impact.

4.3.6 Where an allegation appears likely to result in potential litigation or employee discipline, the City Solicitor or Human Resources will be engaged to ensure proper protocols are administered.

7.4. The representative shall complete the “Summary of Analysis and Recommendation” containing a detailed description of the need for escalation or investigation and recommended actions and attach it to the NTS.

7.5 For “Investigations where the Auditor General has requested a management investigation with report back,” management shall provide the Auditor General with a summary of actions conducted, results, and supporting evidence. It is recommended that management consult with the Auditor General on the overall planned approach prior to conducting the work.

7.6 The CCEHP is dynamic both with regard to inbound allegations and investigations. To guide the order of execution and deployment of resources, the following risk rating protocol will be used to as a framework to aid in the prioritization of all active and pending investigations:

Criteria	Examples	Why It Matters	Weight
<b>Risk Exposure</b>	Financial impact, safety, legal consequences	High risk = higher priority	30%

<b>Urgency</b>	Time-sensitive (e.g., ongoing fraud, risk of destruction of evidence)	Some need immediate action	25%
<b>Scope</b>	Individual vs. systemic issue	Broader scope may need an earlier focus	10%
<b>Reputation Impact</b>	Public or political sensitivity	May influence escalation	10%
<b>Evidence Quality</b>	Availability of leads, clarity of facts	Easier wins vs. complex unknowns	10%
<b>Inbound Date</b>	Date of allegation submission	Time since the allegation was raised via CCEHP	8%
<b>Feasibility</b>	Team skill/capacity match, ease of investigation	Quick hits vs. long hauls	7%

Each allegation will be assigned a priority score based on the above criteria on a scale of 1-5, with the weighting then applied. The AG will have the ability to override the scores based on professional judgement, but this is expected to be on an exception basis.

High scores in Urgency and Reputation impact are required to supersede or impact investigations already in progress.

7.7. Where a complainant submits an allegation leading to an investigation, a letter (see Appendix D) will be issued to the complainant for their formal signature/acknowledgment. This letter will request the complainant:

- Declare the truth and accuracy of their allegation - no false or misleading information provided.
- Summarize the risk of preserving anonymity in an investigation.
- Seek the complainant's express direction to preserve or waive anonymity.
- Authorize investigators to contact the complainant.
- Acknowledge that the investigation costs money and may be conducted by Administration and/or independent parties in accordance with the protocol.
- The risks associated with investigations of allegations older than 12-18 months.

7.8. Where possible, calls made to the Concerned Citizen/Concerned Employee Hotline shall receive a written response as to the determination of the call as to whether it will be:

- Referred to City Contact for Appropriate Routing (outside scope or materiality)
- Referred to Management for Investigation with Reporting Back to the Auditor General
- To be investigated by the Auditor General
- Escalated to City Solicitor/Human Resources, given the Nature of the Allegation

## 8.0 REPORTING PROCESS

- 8.1. The representative shall input the NTS tracking data for individual allegations into the “Notification Master Log”.
- 8.2. The Notification Master Log is a spreadsheet that captures in a single document a summary of all the calls and messages received through the hotline or other notification sources over a given period and the frequency of checking the notifications left via voicemail.
- 8.3. The Notification Master Log will be used in preparing quarterly and individual reports containing the historical data of messages and calls received.
- 8.4. The count of notifications in each status report will be reported on the Auditor General Performance Dashboard.
- 8.5. For Issues requiring investigation due to their nature and risks involved, the Administrator or Auditor General may require customized reports at any time and as soon as the issue is reported through the hotline.

## 9.0 TIMING

- 9.1. The concerned citizen/employee hotline channels will be checked daily at least three business days per week with a maximum of 1 business day lagging and a target of each business day.
- 9.2. Notifications received will be processed through the decision tree within 3-4 business days upon the latter of:
  - receipt of all required information outlined in Section 2.5,
  - receipt of complainant specification of anonymity preference,
  - five business days of seeking a Complainant’s specification of anonymity preference where there is no response.
- 9.3. Communications to management (forwarding of allegations), as appropriate, will occur within 2-3 business days after the final receipt of requested content from a complainant or the anonymity validation or waiver.

## 10.0 EFFORT ALLOCATION FOR CALL ANALYSIS

- 10.1 The Inbound Call Investigation budget is estimated to require a set number of-hours per year to check the phone system, email, online submissions, PO Box, direct conversations and follow up for the collection of initial allegation, to summarize the inbound allegation, to



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work the call through the decision tree and route it appropriately and to document each inbound communication and its associated assessment/routing. The Annual Auditor General Work Plan will reflect the specific hours in the CCEHP project and as well as hours in Unallocated.

- 10.2 The time and effort required to analyze inbound allegations is an unknown factor in a given year. As such, as allegations come in, the Administrator may allocate available time from the Unallocated projects to conduct the required initial follow-up and analysis. To commence each year, a specific number of hours will be allocated to the CCEHP process for inbound allegation follow-up and clarification (not investigation). The Annual Auditor General Work Plan will reflect these-hours in Unallocated.
- 10.3 Individual allegations requiring investigation will require individual effort estimates.
- 10.4 The Auditor General shall have the authority to stop, delay or postpone active/ongoing or planned work to redirect efforts to conduct projects and analysis when a complaint/allegation is lodged which may have merit. Any such changes will be reported to City Council for approval of the Plan change or for allocation of additional resources to avoid such changes to the plan.
- 10.5 The power to make such plan amendments is granted to the Auditor General based on their judgement until a plan of action and additional cost implications can be presented to and approved by Council, generally at the next planned status reporting point.

## 11.0 COMMUNICATION AND AWARENESS

- 11.1 Communication and awareness of the hotline process among citizens and employees directly impacts the effectiveness of the hotline and notification process. Management is responsible for ensuring that citizens and employees understand the hotline's purpose and use it appropriately to report on potential fraud, misuse, and/or abuse of city assets.
- 11.2 Management shall make the hotline contact information available to the public.
- 11.3 The information available on the public website shall include, but is not limited to, the following:
- The purpose of the hotline (to enable citizens and City of Windsor employees to provide information on suspected frauds, waste or abuse of City assets in a private, confidential and anonymous manner at the caller's discretion.
  - A statement that describes who should use the Concerned Citizen/Concerned Employee Hotline
  - A statement that describes types of complaints which would not be appropriate for the hotline (customer service, complaints of a general nature, out-of-scope domains, etc.)
  - Information on how to submit a complaint (phone, email, fax, mailing address)

- Phone: (519) 980-6656 (Voicemail may be left)
  - Email: [windsorcomplaint@risksavvy.ca](mailto:windsorcomplaint@risksavvy.ca)
  - Posted Mail: Risk Savvy Ltd,  
P. O. Box 790  
St. Marys Stn Main, Ontario N4X 1B5
- Template (see Appendix A) of required information for submitting an alleged complaint.
  - A brief description of the complaint management process (see section 12).
  - A reference to the City's "Concerned Employee Policy" (2003) updated by Management to reflect current practices.
  - A notice for potential implications of reporting false allegations which contain defamatory or libellous statements
  - A reference to the Accountability and Transparency section of the public website - The Office of the Integrity Commissioner, including a reference to the complaint process for potential violations of the Code of Conduct for Council Members
  - Definition of the terms Fraud, Waste, Misuse and City Assets

## 12.0 MATERIALITY GUIDELINES

12.1 The Auditor General shall only conduct analysis or investigation of any hotline call (excluding fraud) which has the potential impact, due to waste or abuse, of greater than \$75,000.

12.2 Management will be informed where a hotline call (excluding fraud) has a potential impact of less than \$75,000. Where an allegation may result in \$10,000 or less of an impact, management may draft the rationale and implication for not conducting an investigation for review, submission and reporting to City Council by the Auditor General. For allegations with a likely impact of \$10,000 to \$75,000, management will conduct an investigation, draft the overall approach, document findings and summarise results for submission to, and oversight by, the Auditor General. The Auditor General may request additional investigation before reporting the overall results to City Council.

## Appendix A - City of Windsor - Concerned Citizen/Employee Complaint Form

### City of Windsor - Concerned Citizen/Employee Complaint Form

The CCEHP is for use by either residents of the community or by City of Windsor employees. It is intended for the reporting of allegations of fraud, waste or misuse of City assets. All submission are anonymous with the details being provided to the CCEHP Administrator and personnel under the supervision of the Auditor General.

This form is not intended for conducting everyday customer service discussions. It is also not intended for complaints of a general nature by employees about City Council or management, including complaints that are normally and properly handled by personnel, payroll or health and safety.

Complaints may be filed regarding the City of Windsor:

- employees
- management
- contractors

The CCEHP process does not apply to:

- the Mayor or City Councillors or their political office staff, (please contact the Integrity Commissions for such concerns)
- The Windsor Essex County Health Unit
- Local Boards
- Municipally Controlled Corporations
- Grant Recipients
- The Committee of Adjustment
- The Essex Region Conservation Authority
- The Windsor Public Library
- The Windsor Police Services Board (WPSB)
- The Windsor Public Library Board (WPLB)

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\* Indicates required question

#### Contact Information

We will generally contact you and submit formal messages via email, but we may need to discuss some of your concerns or information directly with you.

1. First & Last Name \*

\_\_\_\_\_

2. Email Address \*

\_\_\_\_\_

3. Preferred Contact Number \*

\_\_\_\_\_

4. I hereby attest to the fact that I am a citizen or represent a taxpayer of the City of Windsor \*

*Check all that apply.*

- ☐ I am a citizen of the City of Windsor
- ☐ I represent a citizen or taxpayer of the City of Windsor
- ☐ I am an employee or contractor of the City of Windsor
- ☐ Other: \_\_\_\_\_

### **City Area and Participants**

5. **Service Area or Function \***

 Dropdown

*Mark only one oval.*

- ☐ Parks & Facilities
- ☐ Library Services
- ☐ Recreation & Culture
- ☐ Fire & Rescue Services
- ☐ Asset Planning
- ☐ Financial Planning
- ☐ Financial Accounting
- ☐ Taxation & Financial Projects
- ☐ Engineering
- ☐ Public Works Operations
- ☐ Pollution Control
- ☐ Employment & Social Services
- ☐ Housing & Children's Services
- ☐ Huron Lodge
- ☐ Planning & Development Services
- ☐ Economic Development & Client Change
- ☐ Building Services
- ☐ Transit Windsor
- ☐ Legal & Real Estate Services
- ☐ Corporate Security
- ☐ Council Services
- ☐ Communications & Customer Services
- ☐ Purchasing, Risk Management & Provincial Offences
- ☐ Human Resources & Employee Relations
- ☐ Equity, Diversity, Inclusion, Accessibility & Indigenous Affairs
- ☐ Office of the Chief Administrative Officer
- ☐ Unknown/Not Certain

6. **Who Is Involved?**

\*

Names of Individuals Involved (if known)

Roles/Positions (e.g., municipal employees, elected officials, contractors)

Relationship to the Complainant (e.g., supervisor, service provider)

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**Allegation Considerations**

7. Please indicate which of the following criteria apply to your complaint: \*

*Mark only one oval.*

- ☐ Fraud, waste or misuse related to City Assets      *Skip to question 8*
- ☐ Mistreatment      *Skip to question 10*
- ☐ Deception      *Skip to question 10*
- ☐ Lack of Fairness      *Skip to question 10*

**Fraud, Waste or Misuse of City Assets**

8. Please explain which City Assets are associated with your complaint. \*

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9. Given your knowledge of this allegation and the evidence you have compiled, what \*  
do you believe the economic impact to the City of Windsor to be for this complaint?

*Mark only one oval.*

- ☐ Less than \$10,000  
☐ More than \$10,000 but less than \$75,000  
☐ More than \$75,000

*Skip to question 16*

**Mistreatment, Deception or Lack of Fairness**

10. I have reported my concerns to the following areas of Administration: \*

*Check all that apply.*

- ☐ The area supervisor or manager (required before escalation to the Hotline)  
☐ The Commissioner for the Area or Human Resources (required before escalation to the Hotline)  
☐ Other: \_\_\_\_\_

11. Please provide the name and title of the area supervisor or manager you \*  
escalated to, as well as the date of escalation

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- 
12. Please provide a summary of what your request to them was and the outcome was \*

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13. Please provide the name and title of the Commissioner or Human Resources Contact you escalated to, as well as the date of escalation \*

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14. Please provide a summary of what your request to them was and the outcome was \*

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15. Please describe why the outcome(s) were not to your satisfaction \*

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## Complaint Details - Allegation Information

- **What Happened?**
  - Provide a clear and factual description of the issue or wrongdoing.
  - Avoid vague statements—be as specific as possible.
- **Where Did It Happen?**
  - Mention the exact location where the incident occurred (e.g., city hall, municipal office, public service department).
- **When Did It Happen?**
  - Date(s) and Time(s) of the event(s).
  - If the issue is ongoing, indicate when it started and if it is still happening.

16. Please record information about what happened, where it happened and when it happened. \*

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17. Summarize what steps you have taken to try and resolve your complaint, including the consideration you have submitted and what response you received. Who have you already dealt with in the city concerning your complaint? \*

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- 
18. **Were there any specific Relevant Policies, Laws, or Regulations Violated** \*
- (please indicate which ones you are aware of)

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19. **Harm or Impact** (Please explain how the issue has affected you, others, the municipality, etc.) \*

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20. **Desired Outcome or Resolution** \*

*Mark only one oval.*

- ☐ Investigation and disciplinary action
- ☐ Policy change or reform
- ☐ Refund or compensation
- ☐ Apology or corrective action
- ☐ Other: \_\_\_\_\_

### **Evidentiary Support**

21. **Indicate Which Supporting Evidence You Have Available \***

*Check all that apply.*

- ☐ Documents, reports, letters
- ☐ Emails
- ☐ Photos, Videos, or Recordings (if legally obtained)
- ☐ Witness Information (names and contact details of people who can confirm the allegation)
- ☐ Other: \_\_\_\_\_

22. **File Uploads**

\*

Do you have digital files which you can share? If so, we will send you a link to a Google Drive to upload them to. You will need to log into Google first.

(The Google Drive is more secure option.)

*Mark only one oval.*

- ☐ I have files to upload - please send me a link to Google Drive (gmail account required)
- ☐ I have files to upload - I will send them to the email account [windsorcomplaint@risksavvy.ca](mailto:windsorcomplaint@risksavvy.ca)
- ☐ I do not have files to upload

**Submission Assertion**

23. **I have escalated this concern to other regulators/authorities \***

*Mark only one oval.*

- ☐ Yes - I requested guidance or information
- ☐ Yes - I have initiated an investigation/review
- ☐ Yes - I have initiated legal action
- ☐ No

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24. Name of regulator/authority (not required for legal action) \*

\_\_\_\_\_

25. I attest to the following statements \*

*Check all that apply.*

- ☐ The information I have provided is true and accurate to the best of my knowledge.
  - ☐ I have not provided any false or misleading information
  - ☐ I believe that this allegation warrants the use of City funds to conduct an investigation
-

## Appendix B - Notification of Tracking (NTS) Template

NTS Number	NTS - MMDDYY - ###
Date Received	
Time Received	
Method of Receipt	
Complainant Name (First & Last):	
Contact Email:	
Contact Number:	
Anonymity	
Link to Complaint Form:	
or	
Complaint Summary:	
Step	
1 Was this a Hang Up	
Is the complaint form complete? Do we have all the required minimum information to assess a complaint?	
2 Does the complaint relate to any of the following entities:	
- the Mayor or City Councillors or their political office staff, (please contact the Integrity Commissions for such concerns)	
- The Windsor Essex County Health Unit	
- Local Boards	
- Municipally Controlled Corporations	
- Grant Recipients	
- The Committee of Adjustment	
- The Essex Region Conservation Authority	
- The Windsor Public Library	
- The Windsor Police Services Board (WPSB)	
3 - The Windsor Public Library Board (WPLB)	
Does the allegation relate to City personnel, management or contractors?	
4 Does the allegation relate to City Assets?	
5 Does the allegation relate to fraud, waste or misuse?	
6 What is the expected dollar value impact of the allegation?	\$
What is the basis for this impact value?	
Categorization of Project Per Monetary Estimate	
Is the complaint a workplace related allegation which requires internal escalation first?	
7 Summary of parties previously escalated to and outcomes.	
Categorization of Project if Workplace Issue	
Is the complaint a treatment related allegation which requires City escalation first?	
8 Summary of parties previously escalated to and outcomes.	
Overall Analysis	
Categorization	
Responsible Party	
Where Investigation is Assigned - Key Elements for Consideration:	

## Appendix C - Framework & Guidelines for Investigators Handling Citizen Complaints

### 1. Principles of Administrative Fairness & Procedural Justice

- Investigators must ensure that:
  - The complainant has a chance to be heard (right to be heard).
  - The investigator remains neutral and unbiased.
  - Decisions are based on evidence, not speculation or bias.

### 2. Applicable Legislation & Municipal Policies

- Investigations must comply with:
  - Municipal Acts (e.g., Ontario's Municipal Act, 2001)
  - Public Sector Ethics Codes
  - Freedom of Information and Protection of Privacy Acts (FOIPPA)

### 3. Investigation Guidelines by Public Oversight Bodies

- Many municipal investigators follow procedures outlined by:
  - Provincial or State Ombudsman Offices (e.g., Ontario Ombudsman's "Principles of Good Administration")
  - Municipal Integrity Commissioners (if investigating ethics violations)
  - Auditor General Standards (if financial misconduct is involved)
  - Police Oversight Agencies (for law enforcement complaints)

### 4. Public Sector Investigative Standards

- The investigations and this framework are based on the key elements of the following standards and frameworks with consideration for small teams (i.e. limitations on the number of investigators assigned to a case - being 1):
  - Public Sector Investigations Best Practices Guide (e.g., Canada's Public Service Commission)
  - Complaint Mechanisms Reference Guide by Transparency International

### 5. Evidence-Based Decision Making

- Investigators must:
  - Gather and assess objective and relevant evidence.
  - Conduct interviews with all relevant parties.
  - Maintain detailed records of findings.
  - Ensure confidentiality and protect whistleblowers where necessary.

### 6. Reporting & Documentation Requirements

- Investigators must:
  - Produce a fact-based report with findings and recommendations.
  - Follow municipal reporting procedures.
  - Submit findings to the appropriate oversight body (the Auditor General and City Council).

**Guide for providing complaint information:**

## **1. Details of the Incident**

- **What Happened?**
  - Provide a clear and factual description of the issue or wrongdoing.
  - Avoid vague statements—be as specific as possible.
- **Where Did It Happen?**
  - Mention the exact location where the incident occurred (e.g., city hall, municipal office, public service department).
- **When Did It Happen?**
  - Date(s) and Time(s) of the event(s).
  - If the issue is ongoing, indicate when it started and if it is still happening.

## **2. Who Is Involved?**

- Names of Individuals Involved (if known)
- Roles/Positions (e.g., municipal employees, elected officials, contractors)
- Relationship to the Complainant (e.g., supervisor, service provider)

## **3. Supporting Evidence (If Available)**

- Documents, Reports, or Emails (e.g., contracts, invoices, meeting minutes)
- Photos, Videos, or Recordings (if legally obtained)
- Witness Information (names and contact details of people who can confirm the allegation)

## **4. Relevant Policies, Laws, or Regulations Violated**

- If known, mention any laws, municipal codes, ethics rules, or policies that were breached.
- Example: "This conduct violates the Municipal Conflict of Interest Act and the City's Code of Conduct for Public Officials."

## **5. Harm or Impact**

- Explain how the issue has affected you, others, or the municipality.
- Examples:
  - "This action resulted in financial loss to taxpayers."
  - "It created an unfair hiring process."
  - "The conduct undermines public trust."

## **6. Desired Outcome or Resolution**

- Specify what action you are seeking:
  - Investigation and disciplinary action
  - Policy change or reform

- Refund or compensation
- Apology or corrective action



## Appendix D - Formal Letter Format for Investigation Initiation - Declaration & Consent Statement

[Date]

**Investigating Officer**, Concerned Citizen and Employee Hotline, Office of the Auditor General  
The Corporation of the City of Windsor  
% Risk Savvy Ltd.  
P. O. Box 790  
St. Mary's Stn Main, Ontario N4X 1B5

**Subject:** Declaration & Consent for Complaint Submission

Regarding Allegation: [insert NTS number and investigation name]

**Dear Investigating Officer,**

I am submitting this letter as part of my formal complaint to affirm the accuracy of the information provided and to authorize the necessary investigative steps.

I declare that the information in this complaint is true and accurate to the best of my knowledge. I understand that providing false or misleading information may result in the dismissal of my complaint or legal consequences.

I consent to the disclosure of this information to relevant investigative bodies to conduct an investigation. Complainants need to be aware that by conducting an investigation, there are risks associated with anonymity:

- a) Preserving anonymity may limit an investigation's scope and depth.
- b) The actual investigation of an allegation may provide Administration with insight into who the anonymous party is given prior interactions with Administration, by the complainant, on the same topic.
- c) Preserving anonymity may increase the overall investigation efforts so that the investigator can safeguard the complainant's anonymity.

Please select the option you prefer:

- ☐ I request that the investigation do its best to preserve my anonymity and understand the limitations this may put on the investigation, and that Administration may be able to determine my identity as a result of the investigation occurring.
- ☐ I consent to waiving my anonymity for the purposes of this investigation.

I authorize the investigative authority to contact me for further details if necessary and to share relevant information with other agencies involved in the investigation, subject to applicable privacy laws.

I understand that initiating an investigation may require the allocation of public funds, including resources for personnel, legal analysis, and administrative support. I trust that the responsible authorities will exercise due diligence in assessing the merits of the complaint and ensure that budgetary allocations are made efficiently and responsibly. Furthermore, I acknowledge that investigations with a projected net impact of under \$200,000 may be conducted by management under the oversight of the Auditor General, ensuring both financial prudence and independent oversight.

I also recognize the importance of timely complaint submissions to facilitate the effective collection of evidence and resolution of issues. Specifically:

- **Allegations regarding events that occurred more than seven years ago** may be difficult to investigate due to the availability of evidence.
- **Allegations concerning incidents that took place more than 12 to 18 months ago** may require additional time and effort due to challenges in gathering supporting documentation and witness testimony.

Please confirm receipt of this declaration and inform me if any additional information is required. I appreciate your time and attention in reviewing this matter.

Sincerely,

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Signature

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Name

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Date