

March 27, 2026

TO THE MAYOR AND MEMBERS OF COUNCIL:

The **regular meeting** of Council will be held on **Monday, March 30, 2026 at 10:00 o'clock a.m., in the Council Chambers, 350 City Hall Square.**

A special meeting of Council will be held on **Monday, March 30, 2026, immediately following the regular meeting of Council, in Room 139, 350 City Hall Square.** Council will at the special meeting adopt a resolution to authorize Council to meet in closed session, and the resolution shall contain the general nature of the matters to be considered in the closed session. The resolution must be adopted by a majority of Council present during the open special meeting before the meeting may be closed. An agenda for this meeting is enclosed under separate cover.

A meeting of the **Striking Committee** will be held on **Monday, March 30, 2026, immediately following the in-camera meeting of Council,** in Room 139, 350 City Hall Square. A resolution to meet in closed session must be adopted and shall contain the general nature of the matters to be considered. The resolution must be adopted by a majority of Council present during the open special meeting of the Striking Committee before the meeting may be closed. An agenda for this meeting is enclosed under separate cover.

BY ORDER OF THE MAYOR.

Yours very truly,



Steve Vlachodimos
City Clerk
/bm
c.c. Chief Administrative Officer

Consolidated City Council Meeting Agenda

Date: Monday, March 30, 2026

Time: 10:00 o'clock a.m.

Location: Council Chambers, 1st Floor, Windsor City Hall

All members will have the option of participating in person in Council Chambers or electronically and will be counted towards quorum in accordance with Procedure Bylaw 98-2011 as amended, which allows for electronic meetings. The minutes will reflect this accordingly. Any delegations have the option to participate in person or electronically.

MEMBERS:

Mayor Drew Dilkens

Ward 1 – Councillor Fred Francis

Ward 2 – Councillor Frazier Fathers

Ward 3 - Councillor Renaldo Agostino

Ward 4 - Councillor Mark McKenzie

Ward 5 - Councillor Ed Sleiman

Ward 6 - Councillor Jo-Anne Gignac

Ward 7 - Councillor Angelo Marignani

Ward 8 - Councillor Gary Kaschak

Ward 9 - Councillor Kieran McKenzie

Ward 10 - Councillor Jim Morrison

ORDER OF BUSINESS

Item # Item Description
1. ORDER OF BUSINESS

2. CALL TO ORDER - Playing of the National Anthem

READING OF LAND ACKNOWLEDGEMENT

We [I] would like to begin by acknowledging that the land on which we gather is the traditional territory of the Three Fires Confederacy of First Nations, which includes the Ojibwa, the Odawa, and the Potawatomi. The City of Windsor honours all First Nations, Inuit and Métis peoples and their valuable past and present contributions to this land.

3. DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

4. ADOPTION OF THE MINUTES

**4.1. Adoption of the Windsor City Council minutes of its meeting held March 9, 2026
(SCM 84/2026) (previously distributed)**

5. NOTICE OF PROCLAMATIONS

Proclamations

Persian Heritage Month – March, 2026
Transgender Day of Visibility – March 31, 2026
Akitu Chaldean Babylonian 7326 New Year – April 1, 2026

Flag Raising Ceremony

Transgender Day of Visibility – March 30, 2026
Akitu Chaldean Babylonian 7326 New Year – April 1, 2026

Illumination

Akitu Chaldean Babylonian 7326 New Year – April 1, 2026

6. COMMITTEE OF THE WHOLE

7. COMMUNICATIONS INFORMATION PACKAGE (This includes both Correspondence and Communication Reports) *(previously distributed)*

- 7.1. Correspondence Report for Monday, March 30, 2026 **(CMC 5/2026)**
- 7.2. Engineering/Architectural Consultants Engaged via Roster January 1 2025 - December 31 2025 "City Wide" **(CM 1/2026)** *Author: Dawn Lamontagne, Purchasing Manager (Acting)*
- 7.3. IT Consultants Engaged Via Roster - January 1 2025 to December 31 2025 "City Wide" **(CM 2/2026)** *Author: Dawn Lamontagne, Purchasing Manager (Acting)*
- 7.4. Delegation of Authority Semi-Annual Summary Report for Period July 1, 2025 to December 31, 2025 (City Wide) **(C 9/2026)** *Author: Pina Ciotoli, Executive Administrative Assistant*
- 7.5. Response to Council Resolution CR 390-2024 – Wastewater Treatment to Neighbouring Municipalities – City Wide **(C 29/2026)** *Author: Ed Valdez, Executive Director, Pollution Control (Acting)*

Clerk's Note: P&C memo provided to Mayor and members of Council only.

- 7.6. Update of Round 1 of the Arts, Culture and Heritage Fund 2026 – City Wide **(C 31/2026)** *Author: Christopher Lawrence Menard, Supervisor, Cultural Affairs*
- 7.7. Response To CQ - 46-2024 - Use of Artificial Intelligence (AI) within City Business and Operations - City Wide **(C 33/2026)** *Author: Alex Vucinic, CIO/Executive Director of Information Technology*

8. CONSENT AGENDA *(previously distributed)*

- 8.1. Exemption to Noise By-law 6716 for Nighttime Construction Work – Huron Church Concrete Pavement Rehabilitation – Wards 2,10 **(C 28/2026)** *Author: Felipe Buitron Canadas, Technologist I*
- 8.2. Artificial Intelligence (AI) Policy and Updated Information & Digital Protection Policy - City Wide **(C 32/2026)** *Author: Alex Vucinic, CIO/Executive Director of Information Technology*
- 8.3. 2026 Tax Policy Decisions and Establishment of the 2026 Final Property Tax Rates - City Wide **(C 27/2026)** *Author: Angela Lonsbery, Manager, Revenue and Collections*

- 8.4. 2026 Business Improvement Area Budget & Levy Approval - Ward 2, 3, 4, 5 & 6
(C 25/2026) Author: *Cristina Stanis, Senior Tax Analyst*

Clerk's Note: Administration is providing the **attached** additional information memo
(AI 4/2026)

- 8.5. 2026 Municipally Significant Event Status, Wards 3, 5, 10 **(S 29/2026)** Author:
Samantha Magalas, Manager, Parks, Recreation & Facilities Programming

CONSENT COMMITTEE REPORTS

- 8.6. Official Plan Amendment and Zoning By-law Amendment Applications for 0 Mercer Street, Z-002/26 [ZNG-7353] & OPA 200 [OPA-7354], Ward 3 **(SCM 74/2026)**
(S 13/2026) Author: *Brian Nagata, Planner III - Development (Acting)*
- 8.7. Request for Community Heritage Fund – 3056 Alexander Avenue (Sandwich HCD) (Ward 2) **(SCM 75/2026)** **(S 17/2026)** Author: *Tracy Tang, Planner III – Heritage (Acting)*
- 8.8. University Wyandotte CIP - 591 Wellington Ave - Ward 3 **(SCM 76/2026)** **(S 12/2026)**
Author: *Simona Simion Planner III, Economic Development (Acting)*
- 8.9. Ford City CIP/ Main Street CIP Application, 1037-1039 Drouillard Road, Owner: MB Land and Building Corp. (c/o: Christiaan Meyer and Jay Meyer), Ward 5 **(SCM 77/2026)**
(S 14/2026) Author: *Kevin Alexander, Senior Planner-Special Projects*

Clerk's Note: Administration indicates that the correct property address for this application is 1037-1039 Drouillard Road - See table on Page 7 of 9 of the administrative report, as opposed to 1009 Drouillard Road.

- 8.10. Main Streets CIP Application: 1519 Wyandotte Street East; Owners: ADHOC Development Inc. (C/O: Philip Duym), Ward 4 **(SCM 78/2026)** **(S15/2026)** Author: *Kevin Alexander, Senior Planner - Special Projects*
- 8.11. International Relations Committee Annual Reports 2024/2025 **(SCM 79/2026)**
(SCM 29/2026)

9. REQUEST FOR DEFERRALS, REFERRALS AND/OR WITHDRAWALS

10. PRESENTATIONS (10 MINUTES)

10.7. Gary Parent Commemorative Seating Area

- a) Ken Lewenza, Dave Croswell and Joe Comartin, Planning Committee, Gary Parent Legacy Gardens (in person)

10.1. Auditor General - 2026 Q1 Status Report **(SCM 65/2026) (previously distributed)**

Clerk's Note: Administration is providing the *previously distributed* updated Appendix A.

- a) Christopher O'Connor, The Corporation of the City of Windsor's Auditor General (in person)

10.2. Auditor General Complaint Investigation Report – Conflict of Interest - City Department (Governance Review) **(SCM 61/2026) (previously distributed)**

Clerk's Note: P&C memo provided to Mayor and members of Council only.

10.3. Auditor General Complaint Investigation Report – Respectful Workplace **(SCM 64/2026) (previously distributed)**

10.4. Auditor General Complaint Investigation Report – Conflict of Interest – City Department (Governance Review) #2 **(SCM 90/2026) (attached)**

Clerk's Note: P&C memo provided to Mayor and members of Council only.

10.5. Auditor General 2025 Performance - Year in Review **(SCM 88/2026) (attached)**

10.6. 2025 Quality Assurance Review - Auditor General Self-Assessment **(SCM 89/2026) (attached)**

11. REGULAR BUSINESS ITEMS (Non-Consent Items)

11.1. Sandwich South Development Capital Works, Financing Strategy **(C 26/2026) Author: Lorie Gregg, Executive Director, Financial Planning/Deputy Treasurer (previously distributed)**

Clerk's Note: P&C memo provided to Mayor and members of Council only.

11.2. Confirm and Ratify Report regarding List of additional municipal lands owned by the City of Windsor identified as being ready for development as part of the Housing Solutions Made for Windsor plan (Ward 2 and Ward 6) **(C 40/2026) (attached)**

12. CONSIDERATION OF COMMITTEE REPORTS (*attached*)

- 12.1. (i) Report of the Special In-Camera meeting or other Committee as may be held prior to Council (if scheduled)
- 12.2. Report of the Special Meeting of Council – In-Camera of its meeting held Monday, March 9, 2026 (**SCM 92/2026**)

13. BY-LAWS (First and Second Reading)(*previously distributed*)

- 13.1. **By-law 44-2026** - A BY-LAW TO FURTHER AMEND BY-LAW 131-2011 BEING A BY-LAW RESPECTING THE LICENSING, REGULATING AND INSPECTING OF BODY-RUB PARLOURS AND THOSE ENGAGED IN THE BUSINESS OF PROVIDING BODY-RUBS IN BODY-RUB PARLOURS, authorized by B3/2026, dated January 26, 2026.
- 13.2. **By-law 45-2026** - A BY-LAW TO FURTHER AMEND BY-LAW 115-2022 BEING A BY-LAW RESPECTING THE LICENSING OF SHORT-TERM RENTAL OWNERS AND TO REGULATE ALL RELATED ACTIVITY, authorized by B3/2026, dated January 26, 2026.
- 13.3. **By-law 46-2026** - A BY-LAW TO AMEND BY-LAW 177-2024 BEING A BY-LAW RESPECTING THE LICENSING AND REGULATING OF PUBLIC VEHICLES, authorized by B3/2026, dated January 26, 2026.
- 13.4. **By-law 47-2026** - A BY-LAW TO FURTHER AMEND BY-LAW 395-2004 BEING A BY-LAW RESPECTING THE LICENSING AND REGULATION OF VARIOUS BUSINESSES IN THE CITY OF WINDSOR, authorized by B3/2026, dated January 26, 2026.
- 13.5. **By-law 48-2026** - A BY-LAW TO FURTHER AMEND BY-LAW 9023 BEING A BY-LAW TO REGULATE VEHICULAR PARKING WITHIN THE LIMITS OF THE CITY OF WINDSOR ON MUNICIPAL STREETS, MUNICIPAL PARKING LOTS AND PRIVATE PROPERTIES, authorized by CR82/2026, dated February 23, 2026.
- 13.6. **By-law 49-2026** - A BY-LAW TO AMEND BY-LAW NUMBER 83-2014 BEING A BY-LAW TO APPOINT AREA WEED INSPECTORS TO ENFORCE THE WEED CONTROL ACT AND REGULATIONS IN WINDSOR, authorized by M213-2014, dated May 20, 2014.
- 13.7. **By-law 50-2026** - A BY-LAW TO FURTHER AMEND BY-LAW NUMBER 8600 CITED AS THE "CITY OF WINDSOR ZONING BY-LAW", authorized by CR83/2026, dated February 23, 2026.

- 13.8. **By-law 51-2026** - A BY-LAW TO FURTHER AMEND BY-LAW NUMBER 8600 CITED AS THE "CITY OF WINDSOR ZONING BY-LAW", authorized by CR84/2026, dated February 23, 2026.
- 13.9. **By-law 52-2026** - A BY-LAW TO AMEND BY-LAW 119-2024 BEING A BY-LAW TO ESTABLISH A VACANT HOME TAX IN THE CITY OF WINDSOR, authorized by B19/2026, dated January 26, 2026.
- 13.10. **By-law 53-2026** - A BY-LAW TO REPEAL BY-LAW NUMBER 35-2026, BEING A BY-LAW TO AMEND BY-LAW 49-2018, BEING A BY-LAW RESPECTING THE ISSUANCE OF VARIOUS PERMITS AND THE SCHEDULING OF INSPECTIONS, authorized by B3/2026, dated January 26, 2026.
- 13.11. **By-law 54-2026** - A BY-LAW TO AMEND BY-LAW 143-2025, BEING A BY-LAW RESPECTING THE ISSUANCE OF VARIOUS PERMITS AND THE SCHEDULING OF INSPECTIONS, authorized by B3/2026, dated January 26, 2026.
- 13.12. **By-law 55-2026** - A BY-LAW TO CONFIRM PROCEEDINGS OF THE COUNCIL OF THE CORPORATION OF THE CITY OF WINDSOR AT ITS MEETING HELD ON THE 30TH DAY OF MARCH, 2026.

14. **MOVE BACK INTO FORMAL SESSION**

15. **NOTICES OF MOTION**

16. **THIRD AND FINAL READING OF THE BY-LAWS**
By-laws 44-2026 through 55-2026 inclusive.

17. **PETITIONS**

18. **QUESTION PERIOD**

19. **STATEMENTS BY MEMBERS**

20. UPCOMING MEETINGS

Community Services Standing Committee - **CANCELLED**

Wednesday, April 1, 2026

9:00 a.m., Council Chambers

Development & Heritage Standing Committee

Tuesday, April 7, 2026

4:30 p.m., Council Chambers

City Council Meeting

Monday, April 13, 2026

10:00 a.m., Council Chambers

21. ADJOURNMENT



Additional Information: AI 4/2026

Subject: Additional Information Memo to Report C25/2026 – 2026 Business Improvement Area Budget & Levy Approval -Wards 2, 3, 4, 5, 6

Reference:

Date to Council: March 30, 2026
 Author: Cristina Stanis
 Senior Tax Analyst
 519-255 6100 Ext. 6929
 cstanis@citywindsor.ca
 Taxation & Financial Projects
 Report Date: 3/25/2026
 Clerk's File #: AF/15032 and MI2026

To: Mayor and Members of City Council

Recommendation:

THAT City Council **RECEIVE** the additional information contained in this Additional Information Memo to the 2026 BIA Budget & Levy Approval Report.

Additional Information:

Subsequent to the issuance of the 2026 BIA Budget and Levy Approval report, additional information was obtained regarding the use of reserve funds by the Olde Sandwich Towne BIA. As indicated in C25/2026, "The 2025 budget submission for the BIA included a plan to use the funds throughout the year." Administration understands that some, not all the reserve funds were used in 2025; and that the remaining reserve funds will be carried forward and used in 2026 to support several planned initiatives including:

- A series of beautification projects, such as the restoration of the clock tower and repairs to the post office fountain
- Enhance the area's visual appeal through the installation of hanging baskets and planters
- A large-scale tourism campaign aimed at attracting visitors traveling via the new bridge and supporting local businesses following the announcement of the opening date of the Gordie Howe International Bridge

These initiatives have been detailed in an Updated Appendix D, Olde Sandwich Towne BIA 2026 Budget - Commentary – 2025 Actual Expenditures and 2026 Proposed Budget, (Appendix A), within the 2026 budget submission. The planned expenditures have not been reflected in the 2026 budget figures and will be funded from grants through the Community Benefits Plan associated with the Gordie Howe International

Bridge Project. As such, the planned expenditures will not impact the 2026 Recommended Levy and Rates included in Table 1 of C25/2026 but serve to confirm use of reserve funds and the requirement to remain below 25% of the annual year levy.

Reserve Funds

With regards to the BIA’s compliance with the BIA Governance By-law 49-2023, Schedule C, Financial Accountability Requirements, paragraph ii) states:

At no time shall the general operating reserve reach a level that exceeds 25% of the annual year’s levy. Should the general operating reserve reach a level that is in excess of this maximum amount, the Board is required to develop a plan that will expend the funds with said plan being presented as part of the annual budget submission for approval by Council. The excess funds shall be included as a revenue source in the annual operating budget for the year in which the funds will be spent in accordance with the plan.

As at December 31, 2024, the BIA had an accumulated surplus (reserve balance) of \$305,358 (2023 - \$307,652), which exceeded 25% of the operating levy and was therefore outside of compliance with this Financial Accountability Requirement. Although the 2025 budget submission included a plan to use the funds throughout the year, ongoing construction in the area resulted in delays that prevented several planned projects from being completed as scheduled.

Once available, Administration will review the 2025 audited financial statements for the Olde Sandwich Towne BIA to confirm the extent to which reserve funds were utilized during 2025 and will report back to City Council as part of the Council report presenting the 2025 Financial Statements for Business Improvement Areas. Administration will continue to monitor the BIAs compliance with this Financial Accountability Requirement.

Approvals:

Name	Title
Lorie Gregg	Executive Director, Financial Planning/Deputy Treasurer
Wira Vedrasco	City Solicitor
Janice Guthrie	Commission of Finance/City Treasurer
Ray Mensour	Chief Administrative Officer

Appendices:

- 1 Appendix A: Updated Appendix D, Olde Sandwich Towne BIA 2026 Budget - Commentary – 2025 Actual Expenditures and 2026 Proposed Budget

APPENDIX D (CONT'D)
OLDE SANDWICH TOWNE BIA
Commentary - 2025 Actual Expenditures

Explanation of Significant Variances (2025 Projected Actual vs. 2025 Approved Budget):

SUMMARY

(Include 2025 accomplishments; also indicate what was not accomplished in 2025 and why)

1. 2025 Accomplishments

We achieved a number of goals in 2025 including working with the City and Bridging North America to mostly complete the streetscaping work and supporting the general membership in recovering from interruptions caused by construction. We worked with partners to present a number of community events to attract visitors to the BIA and provide for the local neighbourhoods. Though a number of projects had to be delayed due to their connection to the opening of the Gordie Howe International Bridge being delayed until 2026.	
	Mandatory

REVENUES

Provide explanations for significant variances only, i.e. plus or minus 10% variance for each section below

2. Grants, Donations & Sponsorships

We received the second payment of Community Benefits funding from the Gordie Howe International Bridge Community Benefits funding. This funding is targeted in two directions, the first a tourism campaign encouraging visitors using the new bridge to support the business, events, and greater community of Sandwich. The second is reserved for beautification including the repair of the post office fountain and the repair and restoration of the clock tower.	
	Variance
	-100%

3. Promotions, Events & Other Revenues

The BIA aims to cover costs of our events and promotional activities to have barrier free (no cost) events for the greater community.	Variance
	#DIV/0!

EXPENDITURES

Provide explanations for significant variances only, i.e. plus or minus 10% variance for each category below

4. Administration

Admin costs remain as in the approved budget.	Variance
	-100%

5. Capital & General Maintenance

Hanging Baskets, planters, and other beautification expenses were moved to 2026 as construction in 2025 delayed the implementation. The murals added in 2025 are also reflected in the capital budget.	Variance
	-100%

7. Communications, Marketing, Promotions & Events

	Variance
	-100%

8. Harmonized Sales Tax (HST) Rebates

We've applied to claim outstanding HST rebates. Mandatory

APPENDIX D (CONT'D)
OLDE SANDWICH TOWNE BIA
Commentary - 2026 Proposed Budget

Explanation of Significant Variances (2026 Proposed Budget vs. 2025 Approved Budget):

SUMMARY

(Include any other pertinent information)

1. 2026 Goals and Objectives

2026 should finally see the use of the reserves with the outlays of major spending in beautification, restoration of infrastructure items including the clock tower, the post office fountain, as well as the large scale tourism campaign upon the announcement of the opening date of the Gordie Howe International Bridge.	
	Mandatory

REVENUES

Provide explanations for significant variances only, i.e. plus or minus 10% variance for each section below

2. Grants, Donations & Sponsorships

The final phase of the Gordie Howe International Bridge Community Benefits funding is expected in early 2026.	Variance
	-100%

3. Promotions, Events & Other Revenues

The BIA aims to cover costs of our events and promotional activities to have barrier free (no cost) events for the greater community.	Variance
	#DIV/0!

EXPENDITURES

Provide explanations for significant variances only, i.e. plus or minus 10% variance for each category below

4. Administration

Admin expenses will remain as 2025.	Variance
	-30%

5. Capital & General Maintenance

Hanging Baskets, planters, and other beautification expenses were moved to 2026 as construction in 2025 delayed the implementation.	Variance
	-100%

7. Communications, Marketing, Promotions & Events

	Variance
	-92%



Committee Matters: SCM 90/2026

Subject: Auditor General Complaint Investigation Report – Conflict of Interest – City Department (Governance Review) #2

That the report of the Office of the Municipal Auditor General dated February 20, 2026, entitled “Auditor General Complaint Investigation Report – Conflict of Interest – City Department (Governance Review) #2,” **BE RECEIVED** for information; and

That Administration **BE DIRECTED** to implement the recommendations contained in the report, in accordance with the associated management action plans and timelines; and

That implementation progress **BE SUBJECT TO** review and reporting through the Auditor General’s established follow-up process.

Office of the Auditor General

Memorandum to City Council

To: Members of City Council

From: Auditor General

Date: February 20, 2026

Subject: Auditor General Complaint Investigation Report – Conflict of Interest - City Department (Governance Review) #2

Draft Auditor General Recommendation for Council’s Consideration

THAT the report of the Office of the Municipal Auditor General dated February 20, 2026, entitled “Auditor General Complaint Investigation Report – Conflict of Interest - City Department (Governance Review) #2,” BE RECEIVED; and

THAT Administration BE DIRECTED to implement the recommendations contained in the report, in accordance with the associated management action plans and timelines; and

THAT implementation progress BE SUBJECT TO review and reporting through the Auditor General’s established follow-up process.

Report Summary

To advise Council that a complaint investigation was conducted regarding potential conflicts of interest associated with a City procurement process and vendor relationships, and to summarize the resulting governance findings and recommendations related to disclosure, oversight, and transparency.

Purpose

The purpose of this memorandum is to submit the Auditor General’s complaint investigation report related to conflict-of-interest governance and disclosure practices, and to outline the governance considerations arising from the investigation for Council’s information.

Background

The Office of the Auditor General conducted an investigation into concerns regarding potential conflicts of interest associated with a City procurement process involving contracted operational services.

The complaint raised concerns that:

- A City employee may have had an ownership or operational interest in a vendor receiving work through a City procurement process.
- One or more City staff may have had personal or professional relationships with individuals affiliated with a vendor that were not formally disclosed.
- The vendor may have received preferential treatment in the evaluation or assignment of work.

The investigation assessed whether procurement processes were conducted in accordance with City policy and whether conflict-of-interest disclosures and mitigation practices were adequate and properly documented.

The investigation did not identify evidence that procurement outcomes were improperly influenced or that preferential treatment occurred. However, the review identified multiple circumstances where actual or perceived conflicts of interest existed but were not formally disclosed or fully documented, representing a governance weakness in the administration of the City's Conflict of Interest Policy.

The findings therefore focus on strengthening governance, transparency, and oversight practices, rather than on disciplinary outcomes.

Overall, the complaint was assessed as partially supported, with governance improvements recommended to strengthen conflict-of-interest disclosure and documentation practices.

Consultation

The Office of the Municipal Auditor General conducted the investigation with the cooperation of Administration, including Human Resources and departmental staff, as applicable. Administration provided documentation, explanations, and responses relevant to the matters reviewed.

A draft of the report was provided to Administration for review, and management responses were received and considered in finalizing the report.

The Auditor General assessed the information independently from a governance, policy, and perception-risk perspective. The conclusions and recommendations expressed in the report represent the independent judgment of the Auditor General.

Risk Analysis

Effective identification, disclosure, and management of both real and perceived conflicts of interest are essential to maintaining public confidence in municipal decision-making and procurement.

The investigation identified governance risks that may arise where City employees, or their spouses or affiliated businesses, participate in municipal procurement or vendor activities without complete disclosure and documented mitigation measures.

Although the procurement process reviewed was generally consistent with policy requirements, incomplete or missing conflict-of-interest disclosures limited the City's ability to demonstrate that potential conflicts were assessed, mitigated, and periodically reviewed.

The recommendations in the report are intended to mitigate these risks by strengthening disclosure expectations, oversight practices, and transparency, particularly where municipal employees or affiliated businesses participate in City vendor relationships.

Council Consideration

The complaint investigation report is submitted to City Council for information.

Council consideration is requested to receive the report and to provide direction to Administration regarding the governance and policy enhancements arising from the findings.

Implementation progress may be reviewed through the Auditor General's established follow-up process.

Attachments

Appendix A: Auditor General Complaint Investigation Report – Conflict of Interest - City Department (Governance Review) #2



AUDITOR GENERAL COMPLAINT INVESTIGATION REPORT Conflict of Interest - City Department (Governance Review) #2

Issued: February 20, 2026

Council Tabling: March 30, 2026

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Executive Summary

Background

The Office of the Auditor General (OAG) received a complaint alleging that City employees may have had undisclosed relationships and outside business interests associated with a vendor participating in a municipal procurement process. The complaint raised concerns regarding potential conflicts of interest, preferential treatment, and the adequacy of disclosure and oversight.

Investigation Approach

The investigation consisted of an evidence-based review of procurement documentation, vendor submissions, Conflict of Interest Disclosure (CID) records, Human Resources files, evaluation committee materials, and relevant financial and operational records.

Analytical procedures were performed to assess procurement outcomes, work allocation, and payment patterns relative to comparable vendors. The review also considered applicable City policies, procedures, and Purchasing By-law requirements.

Scope

The role of the Auditor General is to evaluate governance, transparency, and control processes. This investigation does not provide a legal opinion or determine enforceability under law. Findings are based on whether City policies and practices were followed and whether they sufficiently safeguarded fairness and impartiality.

Summary of Procedures and Findings

Allegation #1 — Employment Conflict

Warranted (Undisclosed and Unmitigated Conflict). A City employee owned a vendor awarded a municipal contract. While such arrangements are permitted under City policy, required disclosures were incomplete, and a related employee did not submit a disclosure. As a result, the City cannot demonstrate that the conflict was formally assessed or mitigated.

Allegation #2 — Disclosure of Personal Relationships

Partially Warranted (Disclosure and Documentation Deficiency). No evidence was identified that personal or professional relationships improperly influenced procurement decisions. However, disclosures lacked sufficient specificity, and documentation of conflict assessment and mitigation was incomplete.

Allegation #3 — Preferential Treatment

Not Warranted (No Evidence of Preferential Treatment).

Procurement evaluation, work assignment, and payment processes were applied fairly. However, gaps were identified in the documentation of risk considerations related to staffing capacity, dual employment, and perception risks.

Allegation #4 — Additional Conflict of Interest Scenarios

Warranted (Undisclosed Conflict Scenarios). Multiple circumstances were identified that would reasonably trigger disclosure obligations under the City's Conflict of Interest Policy. Only one incomplete disclosure was identified, limiting the City's ability to demonstrate that conflicts were consistently assessed and managed.

Additional Governance Observation

Conflict of Interest Disclosures were often treated as one-time events, even where underlying conflicts were ongoing. The absence of periodic revalidation increases the risk that conflicts are not reassessed as circumstances evolve.

Recommendations

The investigation identified gaps in disclosure, oversight, and documentation. Key recommendations include:

- Strengthen training and awareness of conflict-of-interest requirements.
- Centralize CID oversight, including annual reaffirmation and cross-referencing.
- Integrate CIDs into procurement evaluation files.
- Improve documentation of recusals and mitigation actions.
- Clarify policy requirements for spousal and dual-employment situations.
- Implement periodic management review of active conflicts.
- Align escalation, disclosure, and documentation requirements.

Two additional Considerations for Improvement were identified to support ongoing governance and transparency. These do not require a formal management response at this time.

Assessment of Administration's Proposed Actions

The Administration has outlined actions to strengthen governance and address the identified matters. As these actions are in development, their effectiveness will be assessed following implementation through future follow-up work.

Complaint Disposition:

The complaint is **substantiated in part**. No evidence of improper influence on procurement outcomes was identified. However, multiple instances of incomplete disclosure and insufficient documentation were identified.

The findings are systemic in nature and relate to governance practices rather than individual misconduct. The absence of complete disclosure, documented assessment, and ongoing revalidation limits the City's ability to demonstrate that conflicts were consistently identified and managed in accordance with policy.

These conditions pose risks to governance, transparency, and public confidence and require corrective action to strengthen the City's conflict-of-interest framework.

Background Information

The Office of the Auditor General received a complaint regarding the City of Windsor's contracting of operational services. The complaint alleged that one or more City employees may have had undisclosed conflicts of interest involving a vendor awarded work through a City procurement process.

The concerns raised included potential undisclosed relationships or interests involving City employees and a vendor, and whether these circumstances may have affected procurement, contracting, or operational decisions, including the allocation or evaluation of work.

The investigation assessed the circumstances described in the complaint and evaluated whether the City's policies, disclosure requirements, and procurement controls were followed.

Scope & Limitations

Scope of Review

The investigation included:

- Review of procurement records, including prequalification and tender documentation, evaluation criteria, bid submissions, and award recommendations.
- Review of Conflict of Interest Disclosures (CIDs) submitted by employees and evaluators.
- Review of Human Resources records related to employment roles and potential overlaps with vendor activities.
- Review of operational work assignment records and financial payment records to vendors.
- Review of administrative correspondence and legal consultations related to conflict disclosure and vendor eligibility.

Limitations

The Auditor General does not provide legal opinions. The findings assess governance practices, policy compliance, and risk mitigation.

Evidence was limited to available City records, Human Resources files, procurement documentation, and correspondence provided during the investigation. Some Conflict of Interest Disclosure forms were either incomplete or unavailable.

Contextual Information

Conflict of Interest Policy

The City of Windsor's Conflict of Interest Policy requires employees to disclose potential conflicts that could affect their impartiality in carrying out their duties.

The policy identifies several categories of conflicts, including:

- Monetary conflicts – where employees or their spouses may financially benefit.
- Fiduciary or personal conflicts – close personal or professional relationships.
- Loyalty or time conflicts – dual employment or competing responsibilities.
- Public perception conflicts – circumstances where a reasonable person might believe a conflict exists.

Employees are required to disclose potential conflicts (real or perceived) to their Department Head or the Chief Administrative Officer using a Conflict of Interest Disclosure Form (CID).

Procurement Policy

The City's Procurement Policy establishes requirements intended to support fairness, transparency, and equal access to procurement opportunities.

Vendors are required to declare potential conflicts of interest in their submissions. City staff participating in procurement processes must disclose any circumstances that could affect their impartiality.

Investigation Procedures

The Office of the Auditor General conducted this investigation in accordance with its mandate to assess governance, controls, and administrative practices. The following procedures were undertaken:

- **Procurement Documentation Review**
Examined procurement records, including prequalification and tender documentation, vendor submissions, evaluation materials, and award recommendations, to assess alignment with established processes.
- **Conflict of Interest Disclosure (CID) Review**
Assessed Conflict of Interest Disclosure forms to determine whether potential conflicts were identified, disclosed, and managed in accordance with policy expectations.
- **Human Resources Verification**
Reviewed Human Resources records to confirm employee roles, tenure, and any overlap between municipal employment and external business activities.
- **Operational and Work Assignment Analysis**
Examined operational records to assess whether work assignments were distributed in a manner consistent with procurement intent and established practices.
- **Financial Analysis**
Analyzed City payment records to vendors to assess consistency between work performed, contractual arrangements, and compensation.
- **Relationship and Disclosure Assessment**
Cross-referenced available records to identify potential undisclosed personal, professional, or business relationships involving City employees and vendor representatives.
- **Administrative Documentation Review**
Reviewed correspondence and internal documentation related to conflict disclosures, recusal decisions, and vendor eligibility considerations.
- **Supplementary Information Review**
Considered publicly available information, where relevant, to corroborate external affiliations or business relationships.

These procedures were designed to assess whether procurement and conflict-of-interest controls operated in accordance with City policies, governance expectations, and principles of transparency and accountability.

Findings by Allegation

The following assessment of allegations is made strictly from a governance, control, and process perspective. The ratings (Warranted / Partially Warranted / Not Warranted), therefore, reflect whether the evidence considered verifies the allegation or not. In some instances, an allegation may be warranted or true, but not be an issue - i.e. be in accordance with City policies or regulations.

Allegation 1 – Employment Conflict

Framed Allegation

It was alleged that a City employee owned or operated a vendor that was awarded a City contract, creating an actual or perceived conflict of interest.

Evidence Reviewed

- Procurement records, including prequalification, tender submissions, evaluation materials, and award documentation
- Vendor bid submission disclosures
- Conflict of Interest Disclosure (CID) forms and related records
- Human Resources records
- Operational and work assignment records
- Relevant policies and procedures

Investigator’s Understanding and Assessment

A City employee owned a vendor that was awarded a municipal contract through a competitive procurement process.

The vendor disclosed certain relationships in its bid submission, including:

- the owner’s employment with the City
- a personal relationship with another City employee
- the involvement of a second City employee in the vendor’s operations

The vendor’s operations included participation by City employees in the delivery of contracted services.

A Conflict of Interest Disclosure form was submitted by the employee; however, it was incomplete and did not fully capture all relevant conflict types.

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No Conflict of Interest Disclosure form was identified for the second City employee involved in the vendor's operations.

Documentation of management review, approval, or mitigation measures was not identified.

While City policy permits employees to have outside business interests, such situations require full disclosure and documented assessment and mitigation.

In this case, incomplete disclosures and the absence of documented mitigation limit the City's ability to demonstrate that the conflict was appropriately identified, assessed, and managed.

Allegation:

Warranted, although the practice is permitted under City policy. A conflict of interest existed involving a City employee who owned or operated a vendor awarded a municipal contract.

While such arrangements are permitted under City policy, available records did not include complete disclosures for all individuals involved, and documentation of mitigation measures was not identified.

As a result, the City cannot demonstrate that the conflict was managed in accordance with policy, creating governance and reputational risk.

Allegation 2 – Disclosure of Personal Relationships

Framed Allegation

It was alleged that one or more City staff had personal or professional relationships with individuals affiliated with a vendor awarded City work, and that these relationships may have influenced procurement decisions or created a perceived conflict of interest that was not disclosed or mitigated.

Evidence Reviewed

- Conflict of Interest Disclosure (CID) forms and related records
- Human Resources records and organizational listings
- Procurement and evaluation committee documentation
- Work assignment and operational records
- Relevant policies and procedures

Investigator's Understanding and Assessment

A disclosure was submitted indicating the existence of ongoing personal relationships within the relevant service area; however, the disclosure did not identify specific individuals or the nature of those relationships.

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This limited the City's ability to assess potential risks and determine whether mitigation measures, such as role separation or enhanced oversight, were required in advance of the procurement process.

A second individual associated with the vendor did not submit a Conflict of Interest Disclosure, despite circumstances indicating that disclosure was required.

During the evaluation process, a potential conflict of interest was identified by a member of the evaluation team. The matter was escalated and addressed through recusal, consistent with the intent of the City's procurement by-law.

While this represents an appropriate operational response, formal documentation of the conflict assessment and mitigation, including completion of a Conflict of Interest Disclosure or equivalent record, was not identified in the procurement file.

The evaluation proceeded with a reduced number of scoring members; however, the impact of this change was not formally assessed or documented.

More broadly, while there was evidence of internal awareness and consultation, documentation supporting the identification, assessment, and management of relational, operational, and perception risks was incomplete.

Overall, while the procurement outcome does not appear to have been improperly influenced, limitations in disclosure specificity and documentation reduce transparency and the City's ability to demonstrate that conflicts were fully assessed and managed in accordance with policy.

Allegation:

Partially Warranted. The investigation found no evidence that personal or professional relationships improperly influenced procurement decisions.

However, disclosure and documentation deficiencies were identified. Disclosures lacked sufficient specificity to enable proactive mitigation, and not all required disclosures were completed. In addition, while operational mitigation occurred, formal documentation of conflict assessment and mitigation was not consistently completed or retained.

As a result, the City cannot fully demonstrate procedural compliance with its Conflict of Interest Policy and Purchasing By-law requirements, resulting in residual governance and transparency risk.

Allegation 3 – Preferential Treatment

Framed Allegation

It was alleged that a vendor with ties to City employees may have received disproportionately favourable treatment in the awarding of contracts or in the allocation of work, to the detriment of other qualified vendors.

Evidence Reviewed

- Procurement evaluation records, including scoring sheets and evaluation criteria
- Bid evaluation comments and supporting documentation
- Work distribution and rotational assignment logs
- Payment records for comparable vendors
- Relevant policies and procedures

Investigator's Understanding and Assessment

The procurement evaluation process was applied consistently:

- Vendor submissions were independently scored against established criteria
- Scoring documentation reflects consistent application of evaluation methodology across bidders
- The vendor met eligibility requirements and received scores aligned with other successful vendors
- No evidence of preferential scoring was identified

Work assignment practices were also applied consistently:

- Work was distributed using a rotational system
- Exceptions were documented and explained
- Available records do not indicate preferential allocation of work

Payment data further supports this conclusion:

- Comparative analysis of payments across vendors did not indicate disproportionate benefit

However, while preferential treatment was not identified, the evaluation and contract management processes did not fully document how certain operational and governance risks were assessed and addressed, including:

- Vendor capacity relative to service requirements
- Potential scheduling or availability constraints
- Considerations relevant to maintaining impartiality and public confidence

The absence of documented risk assessment and mitigation does not indicate unfair outcomes, but it limits the City's ability to demonstrate that foreseeable risks were proactively evaluated and managed.

Allegation:

Not Warranted. The allegation of preferential treatment is not substantiated. Procurement evaluation and work assignment processes were applied consistently, and available records do not indicate that the vendor received disproportionate benefit.

However, gaps in documenting risk assessment and mitigation represent a governance weakness. Addressing such matters proactively supports transparency, strengthens oversight, and reinforces public confidence.

This conclusion relates to procurement outcomes and does not negate the governance weaknesses identified elsewhere in this report regarding disclosure, documentation, and conflict risk assessment.

Allegation 4 – Additional Conflict of Interest Scenarios

The investigation identified additional potential conflicts of interest involving City employees and a vendor participating in a municipal procurement process. These circumstances relate to outside employment, personal relationships, and prior business associations that may not have been formally disclosed or assessed in accordance with City policy.

This allegation focuses on disclosure and governance controls rather than procurement outcomes.

Evidence Reviewed

- Procurement documentation and vendor submissions
- Conflict of Interest Disclosure (CID) forms and related records
- Human Resources records and employment history
- Annual Performance Appraisal records
- Relevant policies and procedures

Investigator’s Understanding and Assessment

The investigation identified multiple circumstances involving City employees and a vendor that would reasonably require disclosure under the City’s Conflict of Interest Policy, including:

- Outside business ownership and participation in a vendor organization
- Dual employment arrangements
- Personal and financial relationships associated with the vendor
- Prior business associations involving individuals connected to the procurement

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Employees acknowledged the Conflict of Interest Policy through annual processes; however, corresponding Conflict of Interest Disclosure forms were not consistently completed.

Only one Conflict of Interest Disclosure form was identified, and it was incomplete and did not clearly describe all relevant conflict circumstances.

While there was some level of administrative awareness and vendor disclosure, these do not replace the requirement for formal disclosure, assessment, and documentation in accordance with policy.

No evidence was identified that procurement outcomes were improperly influenced.

Overall, the absence of complete and specific disclosures limited the City's ability to identify, assess, and mitigate conflict risks in a consistent and transparent manner.

Allegation:

Warranted. Multiple circumstances were identified that would reasonably require disclosure under the City's Conflict of Interest Policy, including outside business ownership, dual employment, and personal and financial relationships involving a vendor participating in a municipal procurement process.

Only one incomplete Conflict of Interest Disclosure form was identified, despite several situations in which disclosure would typically be expected.

While no improper influence on procurement outcomes was identified, the absence of complete disclosure and documentation represents a breakdown in governance controls and limits the City's ability to demonstrate compliance with its Conflict of Interest Policy.

Additional Observation – Duration and Re-Validation of Conflicts

The investigation identified a gap in how conflict-of-interest disclosures are treated over time. In several instances, disclosures were treated as one-time events (e.g., completed at hiring or on a specific date), despite the underlying circumstances continuing over multiple years.

Current City policies and practices do not clearly distinguish between different types of conflicts, including:

- **Point-in-Time Conflicts** – arising for a specific event (e.g., participation in a procurement evaluation)
- **Defined-Period Conflicts** – expected to exist for a limited duration (e.g., temporary outside employment or project involvement)
- **Ongoing / Indeterminate Conflicts** – continuing circumstances such as business ownership, spousal employment, or financial interests

In practice, ongoing circumstances were not consistently supported by updated disclosure or revalidation documentation.

This observation emerged from the review of disclosure practices and highlights the importance of periodic reassessment where conflict circumstances continue over time.

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This observation supports Recommendations #2 and #8, which propose classification of conflicts by type and duration, along with periodic reaffirmation and revalidation by employees and management.

Governance Impact Note – Relationship to Other Reports

The findings of this investigation are consistent with those identified in other recent Auditor General reports, including the *Conflict of Interest – Governance Review (City Department)* issued February 6, 2026.

This report is provided to support Council's awareness of conflict-of-interest disclosure and documentation practices across the organization.

The findings reinforce the importance of clear and consistently applied disclosure, documentation, and reassessment practices to support ongoing oversight.

Recommendations

1. Clarity – Strengthen Employee Awareness and Training on Conflict of Interest Requirements

The City's Conflict of Interest Policy requires employees to submit disclosures where direct, indirect, or perceived interests may affect, or appear to affect, their duties.

In this investigation, several employees did not submit Conflict of Interest Disclosures in situations involving spousal interests, dual employment, and vendor participation, where disclosure would reasonably be expected under the policy.

This reflects a gap in the understanding and application of conflict-of-interest requirements in practice. The current approach relies on individual interpretation, and available training and guidance do not consistently support recognition of perceived or non-financial conflicts.

As a result, disclosures were not consistently completed in circumstances involving ongoing or non-obvious conflict scenarios.

Recommendation:

To strengthen the consistent application of the Conflict of Interest Policy, the City should enhance employee awareness and training on disclosure requirements, with emphasis on perceived conflicts and non-financial interests.

Training should include practical, role-relevant examples—such as outside business activities, spousal interests, and vendor relationships—to support a consistent understanding among employees and supervisors.

Refresher training should be provided at onboarding and periodically thereafter, with particular focus on roles involved in procurement, enforcement, and operational decision-making.

Administration Response:

Administration appreciates the recommendation to enhance training and guidance related to Conflict of Interest (COI) disclosures and recognizes the importance of continued employee awareness and understanding in this area.

Currently, the Human Resources Department integrates COI disclosure requests at multiple key stages. These include pre-onboarding through letters of employment, throughout the onboarding process, and as part of the performance appraisal process. As of March 2026, a recent step in the performance appraisal process has been to separate employees' acknowledgement of the Conflict of Interest Procedure from the current version, which also includes the Respectful Workplace Policy and Code of Ethics in the same statement. The updated performance appraisals now feature a two-part Yes/No question: (1) During the review period, did you have, or do you currently have, any actual, potential, or perceived conflicts of interest, or were there any circumstances that may constitute a breach of the organization's ethical or professional standards? (2) If yes, did you submit a Conflict of Interest Disclosure Form? The separated COI employee acknowledgement will include a statement declaring that the employee will complete a COI disclosure form should a conflict arise in the future, as well as a declaration of any known existing conflict of interest. If the employee indicates a conflict and no disclosure form has been completed, the direct manager will ensure that the employee completes and submits a COI for.

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Other examples within City departments where safeguards are in place due to the nature of business, include measures taken by the Real Estate Services Department requiring new employees with a real estate license to cancel or suspend their license while employed in the department. Another example of prohibition on influence and participation is the Land Disposal Policy section 5.1.2, which indicates any purchase/sale agreement presented to Council must indicate that the other party is not a city employee, or a family member of a city employee or a business where the employee is a shareholder/partner.

Another safeguard includes the Purchasing Bylaw training offered to City employees twice a year. This training emphasizes the importance of adhering to the Conflict of Interest provisions outlined in section 15, 16 and 16.1 of Purchasing Bylaw 93-2012 as well as the Employee and Volunteer Code of Ethics and Conflict of Interest Policy.

Furthermore, each department summarizes the disclosure forms for the calendar year, which are signed off by the Executive Director and forwarded to the CAO's office. The forms are summarized into an annual report shared with department heads. This report highlights trends, explains fluctuations in disclosure rates, and identifies areas requiring follow-up or further action. The summary is also reviewed by the Chief Administrative Officer (CAO) to ensure oversight and alignment with organizational standards.

Administration acknowledges the opportunity to build on these existing practices by further supporting employees through regular targeted training and guidance. Administration annually discusses this topic at management meetings to reinforce the importance of COI awareness and provide a forum for employee feedback and engagement. Another form of training delivery that Administration will investigate is the creation of an annual and mandatory e-learning module like the current Safety Talks, that is included in each employee's training records. Currently there is an eLearning course available to employees titled "Code of Ethics, Fraud, and Concerned Employee Policies. Going forward employees can be asked to review the course on a periodic basis.

Responsible Party: Commissioner of Corporate Services

Due Date: Q4 2026

2. Consistency – Strengthen Conflict of Interest Disclosure Compliance and Oversight

Conflict of Interest Disclosures were not consistently completed or retained. Of several scenarios reviewed during this investigation, only one disclosure was identified.

This reflects gaps in the consistency of disclosure practices and supporting oversight processes. Current practices do not include a centralized log of disclosures, a requirement for periodic reaffirmation, or a process to align employee disclosures with vendor submissions or contract documentation.

As a result, disclosures were not consistently documented in situations where they would reasonably be expected.

Recommendation:

To support consistent disclosure and oversight, the City should implement a centralized Conflict of Interest Disclosure process, with responsibility assigned to an appropriate corporate function (e.g., CAO's Office, Legal, or Human Resources).

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This process should include:

- maintenance of a centralized log of all Conflict of Interest Disclosures.
- periodic reaffirmation of disclosures by employees.
- processes to align and cross-reference employee disclosures with vendor submissions and procurement records.

As part of this framework, disclosures should be classified based on their timing nature—such as point-in-time, defined-period, or ongoing/indeterminate conflicts.

For defined-period and ongoing conflicts, disclosures should include an expected duration or review interval and be subject to periodic confirmation by both the employee and their supervisor to ensure continued accuracy and relevance.

Central oversight would support tracking and follow-up, while responsibility for the accuracy and completeness of disclosures would remain with employees and their management.

Administration Response:

Currently, as part of existing practices, City departments submit an annual hard copy summary of all Conflict of Interest disclosures received to the CAO's Office at the start of each calendar year, reflecting activity from the previous year. These hard copies are retained for ten years as per the retention policy. The CAO's Office conducts a comprehensive review of these submissions and prepares an annual summary for department heads' review and reaffirmation. This summary outlines notable trends, provides context for any increases or decreases in disclosure volume, and flags disclosures that may warrant follow-up or further action.

While this process supports oversight and departmental awareness, Administration remains committed to continuous improvement and good governance. Therefore, and as required by the policy, a comprehensive review and update to the policy will be undertaken by the end of Q4 2026 whereby Administration will recommend the City of Windsor Employee and Volunteer Code of Ethics and Conflict of Interest Policy and Purchasing Bylaw 93-2012 be amended to include the following: "no Employee may have any pecuniary interest directly or indirectly, as a contracting party, partner, shareholder, surety or otherwise in any contract for goods, services or construction or in any of the monies to be derived there from, unless approved by a specific resolution of Council. This will specifically mitigate all risks associated with this complaint and investigation.

Responsible Party: Commissioner of Corporate Services

Due Date: Q4 2026

3. Controls – Integrate Conflict of Interest Disclosures into Procurement Evaluation

Procurement files did not consistently document how identified conflicts of interest were addressed. In one instance, an evaluator was recused; however, the decision was documented via email and was not retained in the procurement evaluation file.

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This reflects a gap in how conflict-of-interest disclosures and related mitigation actions are incorporated into procurement documentation. Current practices do not require that disclosures or mitigation measures be formally included in evaluation records.

As a result, documentation of conflict identification and management was not consistently retained within procurement files.

Recommendation:

To support consistent documentation, the City should require that Conflict of Interest Disclosures and related mitigation actions be formally incorporated into procurement evaluation records.

This should include:

- retention of relevant disclosure forms within the procurement file
- documentation of the nature of the conflict and the mitigation applied
- confirmation or approval of mitigation measures, where applicable

A standardized template or memorandum format should be used to support consistent documentation across procurement processes.

Administration Response:

Currently, the Purchasing Department requires Non-Disclosure Agreements (NDAs) to be executed by potential evaluation committee members as part of the Requests for Proposals (RFPs) and Prequalification processes. With respect to this investigation, a City employee disclosed a conflict of interest prior to the commencement of the prequalification process and therefore never became a member of the evaluation committee. This negated the requirement of executing an NDA, as he was not included in the evaluation committee. Going forward, the Purchasing Department will ensure any staff member considered for an evaluation committee will be asked to execute an NDA, which will be saved in the solicitation file.

Another safeguard measure instituted into the Requests for Proposals (RFPs) and Prequalification process is the requirement for proponents to declare any conflict of interest. As indicated in this investigation and as part of the vendor's bid submission Appendix C, the owner/operator and a second employee were identified as current City employees. This appendix was included in the CAOP report to the CAO and published online for public information.

Responsible Party: Commissioner of Corporate Services

Due Date: Q4 2026

4. Communication – Improve Documentation and Transparency of Conflict Management Decisions

Conflict management decisions were not consistently documented. In some instances, actions such as recusals or mitigation measures were documented through informal correspondence rather than structured documentation.

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This reflects a gap in the consistency of documentation practices and available guidance. Current practices lack a standardized approach to recording conflict management decisions, such as recusals, oversight arrangements, or mitigation steps.

As a result, documentation of conflict management actions was not consistently retained in a structured or accessible manner.

Recommendation:

To support consistent documentation and transparency, the City should implement a standardized approach for recording conflict management decisions.

This should include:

- use of a standard template to document the nature of the conflict, the actions taken, and the rationale for those actions
- documentation of timing and approval of mitigation measures, where applicable
- retention of documentation within relevant procurement files or centralized administrative records (e.g., CAO or Legal files)

Administration Response:

As indicated in the City of Windsor Employee and Volunteer Code of Ethics and Conflict of Interest Policy Section 5.2.4.2.3 when an employee or volunteer believes they have a real or perceived conflict of interest, they shall submit a Conflict of Interest Disclosure form, like the one filed by the City employee regarding being an owner of the bidding vendor and City employment, to their Department Head. Each department submits an annual summary of all Conflict of Interest disclosures received to the CAO's Office for a comprehensive review that is included for distribution in an annual summary to Department Heads.

As noted previously, there are several safeguards currently in place and through this process, Administration, as part of continuous improvement, is recommending additional safeguards, as noted in Administration's response.

Responsible Party: Commissioner of Corporate Services

Due Date: Q4 2026

5. Culture / Capacity – Clarify Outside Employment and Vendor Participation Guidelines

Policy language does not clearly address disclosure expectations regarding outside employment, spousal interests, or dual employment with vendors.

In this investigation, situations were identified in which employees affiliated with a vendor participating in City procurement did not submit Conflict of Interest Disclosures when disclosure would reasonably be expected.

This reflects a gap in how policy guidance addresses outside employment and vendor-related relationships, particularly when affiliations are not direct or financial.

Auditor General Complaint Investigation Report

As a result, disclosures were not consistently completed in circumstances involving vendor participation, indirect relationships, or perceived conflicts.

Recommendation:

To strengthen clarity and consistency, the City should update the Conflict of Interest Policy and Outside Employment Guidelines to more explicitly address disclosure expectations related to vendor participation and affiliated relationships.

This should include:

- clear direction requiring disclosure of all affiliations with vendors that contract, or may contract, with the City
- clarification that disclosure requirements apply regardless of departmental separation, working hours, or level of involvement
- inclusion of examples illustrating indirect, spousal, or perceived conflicts, including situations where an employee's role may reasonably be perceived as providing an advantage

Administration Response:

As part of Administration's commitment to good governance and continuous improvement, this, as well as all municipal policies, will undergo a comprehensive periodic review process to ensure they remain current, relevant, and aligned with organizational objectives. As previously stated, this report coincides with Administration's Review of this policy. Administration has been working on this review and is planning to bring a report to Council in 2026. Administration will recommend that the City of Windsor Employee and Volunteer Code of Ethics and Conflict of Interest Policy and Purchasing Bylaw 93-2012 be amended to include the following: "no Employee will have any pecuniary interest directly or indirectly, as a contracting party, partner, shareholder, surety or otherwise in any contract for goods, services or construction or in any of the monies to be derived there from, unless approved by a specific resolution of Council.

Responsible Party: Commissioner of Corporate Services

Due Date: Q4 2026

6. Sustainability – Periodic Management Review of Conflict Mitigation Effectiveness

Building on Recommendation #2, ongoing and defined-period conflicts require periodic reassessment to ensure that disclosure and mitigation measures remain up to date.

In this investigation, conflict circumstances were identified that extended over multiple years, with no evidence of formal revalidation or documented review.

This reflects a gap in how conflict mitigation is monitored over time, particularly where circumstances are ongoing or subject to change.

As a result, existing disclosures and mitigation measures were not consistently supported by periodic confirmation or updated documentation.

Recommendation:

To support ongoing oversight, the City should establish a process for periodic management review of

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active Conflict of Interest Disclosures, particularly those classified as defined-period or ongoing/indeterminate.

This process should include:

- periodic confirmation that the underlying conflict circumstances remain accurate
- review of mitigation measures to ensure they remain appropriate
- documentation of review outcomes within the Conflict of Interest Disclosure record

In addition, where supervisory responsibility changes, incoming managers should review active disclosures within their area to support continuity of oversight.

Central functions (e.g., Human Resources or Legal) should support tracking and follow-up, while responsibility for review and documentation remains with area management.

Administration Response:

Once the policy is updated and approved by City Council, the Commissioner of Corporate Services will explore options to implement annual validations. For example, this may include creating a secure SharePoint site for Managers, Executive Directors, Commissioners and the CAO to review and re-validate the COI's for their respective areas.

Responsible Party: Commissioner of Corporate Services

Due Date: Q4 2026

7. Align Conflict Escalation and Disclosure Documentation

The investigation identified a gap in the documentation of conflict escalation and related disclosure and mitigation requirements under sections 15 and 16.1 of Purchasing By-law 93-2012 and the City's Code of Ethics and Conflict of Interest Policy.

Section 16.1 establishes a process for escalation of actual or perceived conflicts of interest to the City Solicitor for direction. In contrast, section 15 requires disclosure and mitigation in accordance with the City's Conflict of Interest Policy.

In this investigation, escalation under section 16.1 occurred, and mitigation actions were implemented. However, documentation demonstrating disclosure, assessment, and mitigation in accordance with section 15 and the Conflict of Interest Policy was not consistently retained in a structured or auditable manner.

This reflects a misalignment between escalation practices and the documentation requirements that support disclosure and mitigation.

Recommendation:

To support consistency and alignment, the City should clarify and formalize documentation requirements for conflicts escalated under section 16.1 of Purchasing By-law 93-2012.

This should ensure that escalation, disclosure, assessment, and mitigation are documented in a manner that aligns with section 15 and the City's Code of Ethics and Conflict of Interest Policy.

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Documentation should include:

- the nature of the conflict identified.
- confirmation of escalation and direction received.
- mitigation actions implemented.
- any related impact on procurement processes.

Administration Response:

Purchasing By-law to be amended to clarify that compliance with s.16.1 is satisfaction of requirement in s.15.

Responsible Party: Commissioner of Corporate Services

Due Date: Q4 2026

Considerations for Improvement

The investigation identified gaps in governance and documentation related to the disclosure, assessment, and mitigation of employee-linked vendor relationships.

Administration has indicated its intent to recommend amendments to the Employee and Volunteer Code of Ethics and Conflict of Interest Policy and Purchasing By-law 93-2012 that would prohibit employee pecuniary interests in City contracts unless expressly approved by Council.

If adopted and implemented, these amendments would address the underlying circumstances identified in this investigation.

In this context, the following matters are presented as **considerations for improvement** to support ongoing governance, transparency, and oversight. These considerations are provided to inform future implementation and monitoring and do not require a formal management response at this time.

1. Procurement Evaluation Framework and Governance Costs (Conditional)

Employee- or spouse-linked vendors may require additional internal oversight compared to other suppliers. These activities can include monitoring dual-employment arrangements, reviewing Conflict of Interest Disclosures, documenting recusals, and implementing additional controls where required.

At present, these activities are managed within existing operations and are not reflected in procurement evaluation or vendor cost comparisons.

Where employee-linked vendor relationships are permitted through Council-approved exceptions, the City may wish to consider whether procurement evaluation frameworks appropriately reflect the level of governance oversight required to support such arrangements.

This may include consideration of how governance, documentation, and oversight requirements are incorporated into procurement processes, and whether the overall cost of service delivery reflects the costs of these additional activities.

2. Transparency and Governance of Employee-Linked Vendor Relationships (Conditional)

The investigation identified circumstances in which City employees or their spouses were affiliated with vendors providing services to the City. While escalation and operational mitigation steps were taken in certain instances, disclosure documentation and procurement file records were not consistently retained.

Where employee-linked vendor relationships are permitted through Council-approved exceptions, the City may wish to consider whether additional transparency and documentation measures are appropriate.

This may include:

- ensuring complete and consistent disclosure documentation

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- maintaining clear procurement file records
- supporting appropriate governance oversight of such arrangements

In addition, financial benefits derived by City employees through vendor relationships involving the City may not be reflected in public-sector compensation disclosures. Consideration may be given to how transparency and oversight can be supported in such circumstances.

No formal management response is required at this time, given the Administration's proposed policy amendments that address the underlying governance considerations.

Additional Confidential Information for Council

In accordance with the Municipal Act, 2001, section 239(2)(b) (personal matters about an identifiable individual, including municipal or local board employees), and the Municipal Freedom of Information and Protection of Privacy Act, section 14 (personal privacy), supplementary information related to this investigation has been provided to the Mayor and Members of Council through a separate confidential Personnel & Confidential memorandum.

That memorandum contains additional information regarding the specific allegations, scope of the investigation, findings, and contextual details pertaining to an identifiable individual. This information informed the Auditor General's assessment but is not reproduced in this public report due to the risk that disclosure could reasonably permit identification of the individual involved, even in the absence of naming.

The public report is intended to present the governance findings, conclusions, and recommendations arising from the investigation, while the confidential memorandum supports Council's understanding of the underlying context in a manner consistent with applicable legislative requirements.



Committee Matters: SCM 88/2026

Subject: Auditor General 2025 Performance - Year in Review

That the report of the Office of the Municipal Auditor General dated February 25, 2026, entitled "2025 Performance Year in Review," **BE RECEIVED** for information.

Office of the Auditor General

Memorandum to City Council

To: Members of City Council
From: Christopher O'Connor, Auditor General
Date: March 19, 2026
Subject: 2025 Performance Year in Review

Draft Auditor General Recommendation for Council's Consideration

THAT the report of the Office of the Municipal Auditor General dated February 25, 2026, entitled "2025 Performance Year in Review," BE RECEIVED for information.

Report Summary

The Office of the Municipal Auditor General has completed its 2025 Performance Year in Review in accordance with the Municipal Act, 2001, the City of Windsor Auditor General By-law 172-2025, and applicable professional standards.

The Office completed 90% of planned 2025 items (28 of 31), with the balance in progress or deferred, while also completing 6 of 12 new in-year items.

Total effort delivered was 2,017 hours (101% of plan), with additional work initiated for 2026.

The report provides Council with a structured summary of:

- Work executed under the approved 2025 Work Plan
- Fraud and Waste Hotline administration and investigative oversight
- Governance and compliance review activities
- Structural and institutional developments completed in 2025
- Professional standards alignment and quality assurance activities
- Resource utilization within the approved operating envelope

During 2025, the Office managed 22 investigation files, screened 254 Fraud and Waste Hotline submissions, 31 reports finalized (including 20 tabled in 2025 and 11 issued for Council tabling in 2026), and supported the enactment of Auditor General By-law 172-2025.

The report also outlines strategic positioning for 2026, including stabilization priorities and continued execution of the mandate within approved resources.

Purpose

The purpose of this memorandum is to formally submit the 2025 Performance Year in Review to City Council as part of the Auditor General's annual reporting obligations under the governing framework.

The report provides Council with a transparent accounting of oversight activity, investigative workload management, governance reporting, and structural development undertaken during the 2025 calendar year.

It supports Council's oversight role as the board-equivalent authority for the Auditor General function under the Global Internal Audit Standards.

The performance results presented in the attached report reflect work completed and reports issued during 2025, consistent with applicable professional standards.

At the time of report finalization, several reports completed in 2025 had been issued but were scheduled for Council consideration across multiple 2026 reporting cycles (February, March, and May).

As a result, a timing difference exists between completion of work and formal Council tabling. This does not affect the accuracy of reported performance results; however, it may impact how completeness is perceived at a point in time.

Certain reports and governance items included in the 2025 performance results remain pending formal Council consideration due to agenda sequencing.

The report should be read in conjunction with the Auditor General Status Report, which provides visibility into items completed but not yet tabled and the updated timing of Council consideration, ensuring a complete view of work performed.

Background

The Auditor General operates pursuant to:

- Section 223.19 of the Municipal Act, 2001
- City of Windsor Auditor General By-law 172-2025
- The Auditor General Charter
- The Global Internal Audit Standards and other applicable professional standards

Council approved the 2025 Work Plan in accordance with the Municipal Act and governing By-law. The Plan balanced investigative obligations, governance reviews, professional alignment activities, and reporting responsibilities within a limited-resource operating model supported by targeted external assistance.

During 2025, Council enacted By-law 172-2025, formally codifying independence safeguards, work plan authority, and Fraud and Waste Hotline governance responsibilities. This structural development provided greater clarity and stability in executing the mandate.

Summary of 2025 Performance

The 2025 Performance Year reflects the execution of the approved Work Plan, while managing the inbound investigative workload and advancing structural governance reforms.

Key highlights include:

- 22 investigation files managed, with 13 concluded and 9 carried forward
- 254 Hotline submissions screened, with 63 requiring structured triage and 9 advancing to formal investigation
- Finalized 31 reports for Council consideration, including items issued in 2025 and scheduled for Council tabling in 2026
- Completion of Business Improvement Area governance review work
- Advancement of investigative documentation standards and reporting protocols
- Completion of a Quality Assurance Review self-assessment confirming General Conformance with the Global Internal Audit Standards

- Codification of the Auditor General framework through By-law 172-2025

Performance reflects structured prioritization based on risk, governance significance, and statutory obligations within available resources.

Resource Context

The Office operated in 2025 under the following structure:

- 1 Auditor General
- 0.3 FTE internal support
- Targeted external investigative support

A total of 2,017 professional project/initiative hours were delivered within this model.

Work sequencing reflected capacity realities while maintaining investigative discipline and consistent Council reporting.

The conclusions expressed in the report represent the independent professional judgment of the Auditor General.

Outlook for 2026

The governance framework established in 2025 provides a stable platform for continued oversight and accountability activities.

The 2026 strategy emphasizes:

- Maintaining Fraud and Waste Hotline oversight and triage
- Clearing the 2025 investigation pipeline (including completion of the three active and four deferred files and reporting on the six completed investigations in early Q1 2026)
- Delivering one high-impact corporate audit
- Validating progression on open action plans since January 1, 2024
- Preserving engagement-level standards under the Standards Limiting Framework

- Minimizing administrative overhead

The 2025 Performance Year in Review demonstrates structured execution of the mandate within the approved envelope and provides transparency regarding oversight activity, governance reform, and resource utilization.

Attachments

Appendix A: 2025 Performance Year in Review



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

AUDITOR GENERAL 2025 PERFORMANCE Year in Review

Issued: February 25, 2026

Council Tabling: March 30, 2026

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Message from the Auditor General

I am pleased to present the Office of the Auditor General's 2025 Performance Year in Review.

During the year, the Office conducted investigations, completed governance reviews, and advanced structural and professional initiatives to support execution of its mandate, including completing investigation files, issuing governance reports, administering the Fraud and Waste Hotline, and refining investigative and reporting protocols.

Work was prioritized based on risk, governance significance, and available resources in accordance with the approved Work Plan and applicable professional standards, with sequencing applied to ensure timely attention to matters of highest significance.

Overall, the Office largely delivered its planned work while absorbing additional in-year demands within existing capacity. The Office substantially delivered the 2025 Work Plan, completing 28 of 31 planned items (90%), with the remaining items either in progress or formally deferred. In addition, 12 new items were received during the year, of which 6 were completed, reflecting responsiveness to emerging priorities. This work was delivered within planned capacity, with 2,017 hours completed (101% of plan), and an additional 87 hours applied to 2026 work commenced in advance.

I would like to acknowledge the cooperation of City Council and Administration in supporting the Office's work and their continued commitment to governance and accountability practices.

A message regarding reporting cadence:

Performance results reflect work completed and reports issued during 2025, consistent with professional internal audit standards.

For clarity, three stages of reporting are recognized:

- **Completed** – fieldwork and analysis finalized
- **Issued** – report formally provided to Administration
- **Tabled** – report formally presented to Council

At the time of report finalization, several investigations and governance reports completed in 2025 had been issued and scheduled for Council consideration beginning February 23, 2026, and continuing through subsequent reporting cycles.

As a result, a timing difference exists between completion of work and formal Council tabling. This does not affect the accuracy of performance results but may affect how completeness is perceived at a given point in time.

The Office remains committed to providing independent oversight in service to City Council and the residents of Windsor.

The Office remains committed to providing independent oversight in service to City Council and the residents of Windsor.

Christopher W. O'Connor, Auditor General, City of Windsor

2025 Executive Performance Dashboard

Mandate Execution at a Glance

Total Professional Hours Delivered: 2,017

Staffing Structure:

- 1 Auditor General
- 0.3 FTE internal support
- Targeted external investigative support

Fraud and Waste Hotline

- 254 submissions received
- 63 required structured triage
- 9 advanced to formal investigation

Structured intake ensured proportionate allocation of investigative resources.

Investigation Activity

Total Files Managed: 22

- 13 active/planned at start of year
- 9 initiated in 2025

Files Concluded: 13

- 5 Tabled in 2025
- 5 Issued in 2025 (2 Tabled in Q1 2026 and 3 in Council Agenda Queue pending Tabling)
- 3 cancelled following jurisdictional or evidentiary review

Carried Forward: 9

- 3 active/in process
- 6 deferred due to prioritization

Reports Finalized in 2025

Total Finalized: 31

- 20 Tabled in calendar 2025
- 11 Issued in 2025 (5 Tabled in Q1 2026 and 6 in Council Agenda Queue pending Tabling)

Governance Milestones

- Enactment of Auditor General By-law 172-2025
- Formalization of Fraud & Waste Hotline governance
- Completion of BIA governance review work
- Updated investigative protocols
- Advancement of quality assurance processes

Performance Density

Delivered within 2,017 direct project effort hours.

Value Delivered by the Auditor General Function

The work presented in this report demonstrates the role of the Office in strengthening governance, decision-making integrity, and public trust through independent oversight. The activities undertaken during the period reflect both assurance and advisory contributions that support Council's oversight responsibilities.

1. *Protecting the Integrity of Council Decision-Making*

- Reviewed information presented to Council to assess accuracy, completeness, and clarity
- Identified errors, inconsistencies, and areas requiring clarification prior to Council consideration
- Reduced the risk of decisions being made based on incomplete or unclear information

Examples include:

- *Report Integrity Concerns (Errors and Misleading Representation in an Administration Report)* → identified inaccuracies and areas requiring clarification to support informed Council consideration

2. *Independent Validation of Administrative Actions*

- Assessed whether matters raised through investigations were appropriately handled
- Confirmed where management responses were reasonable, proportionate, and supported by evidence
- Identified where additional clarification or follow-up actions were warranted

Examples include:

- *Respectful Workplace Investigation* → validated actions taken and corrective measures implemented
- *Hiring Practices Investigation* → assessed process integrity and compliance with established practices

3. *Identification of Systemic Governance Risks*

- Identified recurring themes across governance, compliance, procurement, and reporting practices
- Highlighted areas requiring improved clarity, documentation, or process consistency
- Informed opportunities for strengthened oversight, training, and control frameworks

Examples include:

- *BIA Governance Review (including Ford City BIA & Lessons Learned for BIAs)* → identified governance and compliance gaps across multiple areas
- *Comparator Research and Recommendations Report* → assessed structural considerations and oversight models
- *Investment Practices Investigation* → reviewed governance and control considerations over financial activities

4. Timely Clarification and Risk Mitigation

- Brought forward findings in a manner that informed current decision-making and reduced the risk of ongoing or repeated issues
- Provided clarity on complex or disputed matters to support informed action by Council and Administration

Examples include:

- *Administration of Right-of-Way Sewer Permits Investigation* → clarified roles, processes, and control expectations relevant to current practice
- *Tendered Work Investigation* → provided insight into procurement practices to support improved controls going forward

5. Transparency and Accountability to Council and the Public

- Provided structured, evidence-based reporting on investigations and governance reviews
- Enhanced visibility into how concerns are assessed, investigated, and resolved
- Reinforced accountability through clear documentation of findings and management responses

Examples include:

- *Investigation* reports issued through the Fraud and Waste Hotline process
- *Safety Concerns and Responsibility Dispute – Municipal Road Closure Investigation* → documented roles, responsibilities, and findings
- *Auditor General Report Regarding Administration’s Alignment with IIA Essential Conditions* → transparent assessment of governance alignment

6. Alignment with Professional Standards

- Conducted work in accordance with the Institute of Internal Auditors’ Global Internal Audit Standards
- Applied structured methodologies and documentation practices to support consistency and quality
- Supported Council’s oversight responsibilities through independent, objective assurance

Examples include:

- *Auditor General Report Regarding Council’s Alignment with IIA Essential Conditions*
- *Auditor General Report Regarding Administration’s Alignment with IIA Essential Conditions*
- Quality Assurance Review and supporting governance documentation

The examples above are not exhaustive but illustrate how individual engagements collectively contribute to strengthening governance, improving decision-making, and reducing risk to the Corporation. The role of the Auditor General is not only to identify significant failures, but to ensure that decisions are made on accurate, complete, and reliable information.

Detailed Summary of the 2025 Auditor General Workplan Performance

Mandate and Role of the Auditor General

The Office of the Auditor General operates pursuant to:

- Section 223.19 of the Municipal Act, 2001 (Part V.1)
- City of Windsor Auditor General By-law 172-2025
- The Auditor General Charter
- Applicable professional standards governing internal audit and oversight functions

By-law 172-2025 formally establishes the position of the Auditor General and codifies:

- Direct reporting to City Council
- Independence from Administration
- Authority over the annual Work Plan
- Full access to information required to fulfill the mandate

Under the Municipal Act and the By-law, the Auditor General assists Council in holding itself and its administrators accountable for:

- Stewardship of public funds
- Achievement of value-for-money in municipal operations

The Auditor General may conduct financial (excluding attest), compliance, and performance audits of:

- City departments and functions
- Offices of the Mayor and Members of Council
- Local boards
- Municipally controlled corporations
- Grant recipients
- Other entities as permitted under the Act or directed by Council

The Office is also responsible for:

- Administration of the Fraud and Waste Hotline
- Establishment of investigative protocols
- Submission of an annual Work Plan
- Annual reporting to Council

Duties are performed in accordance with the International Standards for the Professional Practice of Internal Auditing or other appropriate professional standards.

Through independent audit, investigation, and reporting activities, the Office supports transparency, accountability, and sound municipal governance.

2025 Work Plan and Strategic Context

Council approved the 2025 Work Plan in accordance with the Municipal Act (the governing By-law was enacted at a later date).

The Work Plan allocated effort across:

- Investigation and allegation-based work
- Governance and compliance review activities
- Professional standards alignment
- Stakeholder reporting
- Completion of Business Improvement Area (BIA) governance review work

The Plan was risk-based and reflected the investigative nature of the mandate and the Office's defined resource structure.

Unlike larger audit departments with recurring audit cycles, the Office operates within a limited staffing model. The 2025 Plan therefore balanced:

- Statutory obligations
- Inbound investigative workload
- Professional alignment requirements
- Governance review commitments
- Council reporting obligations

The 2025 Plan did not include a Management Action Plan Validation Review (MAPV), as investigative workload and structural governance development were prioritized.

Strategic Developments in 2025

During the year, Council enacted By-law 172-2025 following comparator research and recommendations Tabled by the Office.

The By-law:

- Codified reporting authority to Council
- Clarified work plan control
- Reinforced independence safeguards
- Formalized Hotline oversight responsibilities

Charter updates were initiated to ensure full alignment with the new framework.

These developments formed the structural context within which the 2025 Work Plan was executed.

Progress Against the 2025 Work Plan

The 2025 body of work addressed structural governance, financial compliance, ethical oversight, operational accountability, and investigative process management.

Several investigations were completed in late 2025, issued and are to be presented to Council in 2026. These are included as part of 2025 performance.

Fraud and Waste Hotline Administration

- 254 submissions received
- 63 required structured triage and analysis
- 9 advanced to formal investigation

Submissions were screened for jurisdiction, evidentiary sufficiency, and alignment with the mandate to ensure the proportionate use of investigative resources.

Investigation and Allegation-Based Work

- 13 files were active or planned at the start of 2025.
- 9 additional matters qualified for investigation during the year.

The investigation status is as follows:

- 13 were closed:
 - 7 were tabled
 - 3 were issued
 - 3 were cancelled following jurisdictional or evidentiary review
- 3 remained active at year-end
- 6 deferred to 2026 due to prioritization

In total, 22 investigation files were managed, with 13 were concluded and 9 carried forward.

Files that were unsubstantiated, outside jurisdiction, or unable to proceed due to evidentiary or complainant limitations were formally documented and closed.

Audit and Governance Review Activities

The Office issued:

- 2 audit reports (BIA governance reviews)
- 6 additional reports
- 6 required reports
- 3 status reports
- 1 communication memo

An additional 3 area initiatives were completed but did not generate a report.

Reporting and Stakeholder Engagement

Status	Planned	Added In Year	Total
Completed (reports & initiatives)	28	6	34
- Issued & Tabled in 2025	12	5	17
- Issued in 2025 & Tabled in Q1 2026	1	1	2
- Issued in 2025 & in Council Agenda Queue	4	0	4
- Issued in early 2026 & Tabled in Q1 2026	3	0	3
- Issued in early 2026 & in Council Agenda Queue	2	0	2
- Initiative (no report)	3	0	3
- Cancelled	3	0	3
Actively in process	2	1	3
Deferred to 2026	1	5	6
Total	31	12	43

Professional Standards Alignment

Efforts included:

- Updating investigative processes
- Enhancing documentation standards
- Implementing structured reporting procedures
- Advancing quality assurance processes

Alignment activities were completed in accordance with the approved Work Plan.

Resource Utilization and Workload Context

2025 operating structure:

- 1 Auditor General
- 0.3 FTE internal support
- Targeted external investigative support
- 2,017 recorded professional project/initiative hours

Work was prioritized based on risk, statutory obligation, and governance significance within available resources.

Overall Assessment

The Office executed the approved Work Plan while managing inbound investigative workload and advancing structural governance reforms.

The Office completed 90% of planned 2025 items (28 of 31), with the balance in progress or deferred, while also completing 6 of 12 new in-year items.

Total effort delivered was 2,017 hours (101% of plan), with additional work initiated for 2026.

Performance reflects:

- Active investigative oversight
- Completion of planned governance work
- Structured Hotline administration
- Consistent reporting to Council
- Continued professional process development

Value Delivered in 2025 – Project-Level Highlights

Collectively, the 2025 body of work reflects oversight across structural governance, financial compliance, ethical standards, operational accountability, and investigative process discipline.

Several investigations were completed in late 2025, with overall findings and conclusions issued later in 2025. These were issued for Council presentation in Q1 2026. These projects are included below as part of 2025 investigative effort and completion. Below 23 of the 31 completed reports are summarized.

Structural & Institutional Reform

1. Comparator Research & Recommendations Report (Tabled)

Scope Examined Across Major Canadian Municipalities:

1. Structural Independence Safeguards
2. Professional Standards Alignment
3. Budget and Capacity Levels
4. Fraud & Waste Hotline Governance

Value Delivered:

- Identified structural differences between Windsor’s framework and peer municipalities, including the absence of a dedicated AG by-law at the time of review.
- Benchmarked AG budget levels and governance structures across comparator cities.
- Assessed professional standards models and Fraud and Waste Hotline governance approaches.

Impact: Provided Council with comparative data to inform governance modernization decisions.

2. Alignment with IIA Essential Conditions – Council Governance (Tabled)

Value Delivered:

- Assessed Council-level alignment with internationally recognized internal audit independence principles.
- Identified areas where authority, budget processes, and work plan autonomy could be clarified.

Impact: Informed deliberations leading to codification of independence safeguards in By-law 172-2025.

3. Alignment with IIA Essential Conditions – Administrative Environment (Issued)

Value Delivered:

- Evaluated administrative cooperation, access to information, and response processes.
- Clarified expectations supporting audit independence within the administrative framework.

Impact: Improved role clarity between oversight and administration.

4. Fraud and Waste Hotline – Governance Redesign & Formalization (Tabled)

Value Delivered:

- Formalized a defined Fraud and Waste Hotline governance framework.
- Established structured triage criteria and investigative protocols.
- Separated policy, procedures, and operational steps.

Impact: Increased consistency in allegation handling and improved workload predictability for planning purposes.

5. 2026 Risk Assessment & 6. Work Plan Development (Tabled)

Value Delivered:

- Conducted a structured municipal risk assessment integrating hotline trends and governance findings.
- Developed a risk-informed 2026 Work Plan.

Impact: Improved alignment of audit resources with higher-risk governance areas.

Financial & Procurement Governance

7. Investment Practices Investigation (Tabled)

Value Delivered:

- Assessed municipal investment practices against legislative and policy requirements.
- Identified gaps in monitoring and reporting structures.

Impact: Clarified compliance expectations and reduced governance risk exposure.

8. Tendered Work Investigation (Tabled)

Value Delivered:

- Reviewed procurement documentation and process integrity.
- Assessed compliance with purchasing by-laws.

Impact: Supported transparency and competitive fairness in vendor selection.

Ethical & Conflict Oversight

9. Conflict of Interest – City Department (Governance Review #1) Investigation (Tabled)

Value Delivered:

- Reviewed application of conflict-of-interest controls within operational settings.
- Assessed documentation and disclosure practices.

Impact: Clarified governance expectations and reduced perception-based risk.

10. Investigation - Conflict of Interest - City Department (Governance Review) #2 (Tabled)

Value Delivered:

- Assessed adherence to conflict-of-interest policy and disclosure requirements.
- Evaluated oversight and reporting controls.

Impact: Strengthened transparency in departmental decision-making.

11. Hiring Practices Investigation (Issued)

Value Delivered:

- Reviewed procedural fairness and documentation within hiring processes.
- Identified opportunities to clarify process controls.

Impact: Improved defensibility of employment decisions.

Operational Governance & Accountability

12. Administration of Right-of-Way Sewer Permit Investigation (Issued)

Value Delivered:

- Examined permit approval authority, documentation, and compliance with delegation frameworks.
- Clarified roles within the permitting process.

Impact: Improved procedural clarity in infrastructure-related decision-making.

13. Safety Concerns – Municipal Road Closure Investigation (Issued)

Value Delivered:

- Assessed compliance with MTO Book 7 traffic control standards.
- Identified barrier tampering vulnerabilities and communication gaps.
- Issued recommendations regarding delay protocols and responsibility transfers.

Impact: Improved communication expectations and reduced construction-related risk exposure.

14. Respectful Workplace Investigation (Tabled)

Value Delivered:

- Reviewed handling of a workplace alcohol allegation under the Respectful Workplace Policy.
- Identified ambiguity between policy language and practice.
- Issued recommendations for clarification.

Impact: Improved policy clarity and consistency in enforcement expectations.

15. Heritage Permit Building Violation Investigation (Tabled)

Value Delivered:

- Assessed enforcement consistency and documentation practices in heritage compliance matters.

Impact: Improved defensibility of regulatory actions.

16. Report Integrity Concerns Investigation (Tabled)

Value Delivered:

- Evaluated accuracy and documentation standards in internal reporting.

Impact: Reinforced reliability of governance reporting processes.

Oversight Discipline & Transparency

17. BIA Governance Review - Ford City BIA & 18. BIA Governance Review - Lessons Learned (Tabled)

Value Delivered:

- Assessed governance practices within Business Improvement Areas.
- Clarified oversight relationships between BIAs and Administration.
- Issued structured governance recommendations.

Impact: Improved clarity of delegated governance accountability.

19-21. Cancelled In-Progress Investigations (3 Files) (Tabled)

Value Delivered:

- Applied structured validation criteria and evidentiary thresholds.
- Documented closure rationale where matters could not proceed.

Impact: Ensured proportionate and balanced oversight.

21-23. Status Reports to Council (3 Issued) (Tabled)

Value Delivered:

- Provided structured updates on file status, prioritization, and capacity considerations.
- Publicly disclosed deferred or on-hold matters.

Impact: Increased transparency of investigative workflow.

Institutional Strengthening in 2025

The combined effect of investigative oversight, governance review work, structural refinements, and professional updates during 2025 improved the clarity and stability of the municipal oversight structure.

Key developments included:

- Enactment of Auditor General By-law 172-2025, codifying independence and reporting authority
- Formalization of Fraud and Waste Hotline governance and investigative protocols
- Completion of Business Improvement Area governance review work
- Implementation of updated investigative and documentation standards

These actions clarified authority, improved procedural defensibility, and formalized oversight processes within the Corporation.

The Office continues to operate within a defined resource structure while maintaining structured reporting and investigative discipline.

2025 Performance Summary and Outlook for 2026

The 2025 Performance Year reflects execution of the Auditor General's mandate within the approved Work Plan and available resource structure.

During the year, the Office:

- Managed 22 investigation files, concluding 13 through reporting, cancellation, or structured closure (Tabled or Issued)
- Screened 254 Fraud and Waste Hotline submissions, with 9 advancing to formal investigation
- Finalized 31 reports for Council consideration, including items issued in 2025 and scheduled for Council tabling in 2026(17 Tabled in 2025; 3 Cancellations Tabled in 2025; 5 Tabled in Q1 2026, 6 Issued in Queue for Tabling)
- Completed Business Improvement Area governance review work
- Advanced investigative protocols and performance reporting processes
- Supported codification of the Auditor General mandate through By-law 172-2025

Work was prioritized based on risk and governance significance within available resources.

The enactment of By-law 172-2025 formalized independence safeguards, clarified reporting authority, and provided structural stability for ongoing oversight activity.

The 2025 performance reflects structured resource management, disciplined investigative oversight, and consistent reporting to Council.

Positioning for 2026

In 2026, the Office will continue to:

- Execute investigation and oversight responsibilities
- Administer the Fraud and Waste Hotline
- Advance quality assurance processes
- Expand structured review work as investigative workload permits
- Maintain alignment with applicable professional standards

The governance structure established in 2025 provides a stable platform for continued oversight and accountability.

Quality Assurance and Professional Conformance

In 2025, the Office completed a periodic Quality Assurance Review self-assessment in accordance with the Global Internal Audit Standards and the Institute of Internal Auditors' Quality Assessment Manual. The assessment concluded that the internal audit function **Generally Conforms** with the Standards and operates effectively in all material respects.

Certain elements related to resource sufficiency and documentation maturity were assessed as Generally Conforms or Partially Conforms. These assessments reflect structural capacity considerations previously communicated to Council and addressed through the Council-approved Standards Limiting Framework. These matters do not impair the independence, authority, or effectiveness of the Auditor General.

The Office remains compliant with the requirement to complete an independent external quality assessment within the prescribed five-year cycle. Future scheduling of the external review will be subject to Council approval and resource availability.

Required Annual Updates

In accordance with the governing framework and applicable professional standards, the following appendices provide required annual updates for Council reference:

1. **Appendix A – 2026 Auditor General Strategy**
Outlines the 2026 stabilization approach, strategic priorities, and focus areas within the approved budget envelope.
2. **Appendix B – Technology Implementation Update**
Summarizes 2025 technology progress and sets out the 2026 stabilization and governance focus.
3. **Appendix C – Executive Learning Plan Update**
Provides 2025 professional development progress and outlines the 2026 CPE maintenance plan.
4. **Appendix D – Budget and Hotline Overview**
Presents comparative benchmarking of assurance capacity and public hotline structures across selected municipalities.

Appendix A - 2026 Auditor General Strategy

Objective:

Rebalance the function from reactive overload to structured assurance delivery within the approved envelope.

Strategic Priorities

1. Maintain Fraud & Waste Hotline Oversight & Triage
2. Clear the 2025 investigation pipeline
3. Deliver one high-impact corporate audit (COI).
4. Validate Administration's progression on open action plans since January 1, 2024.
5. Preserve engagement-level standards under Standards-Limiting-Framework.
6. Minimize administrative overhead.

Appendix B - Technology Implementation Update (2025 Progress & 2026 Focus)

2025 Progress Summary

In 2025, the Office continued the phased implementation of its Technology Plan, focused on efficiency, documentation integrity, service continuity, and risk mitigation within a limited resource envelope.

Cybersecurity, data protection, and confidentiality policies are in place, adhered to, and have been updated for 2026.

1. *Time Tracking & Reporting*

- Implemented structured cloud-based time reporting.
- Improved weekly reporting discipline and engagement budget visibility.
- Reduced manual reconciliation and invoice preparation time.

Result: Increased accuracy and transparency in time and status reporting.

2. *Documentation & File Management*

- Implemented a centralized project documentation environment.
- Developed standardized templates for audit planning and reporting.
- Improved cross-referencing and retrieval of project materials.
- Established manual export procedures to support continuity and backup controls.

Result: Stronger documentation integrity and improved continuity across engagements.

3. *Meeting Enablement & Scheduling*

- Adopted a unified calendar management approach.
- Reduced scheduling friction with structured availability sharing.
- Standardized virtual meeting practices.

Result: Reduced administrative burden associated with stakeholder coordination.

4. Workflow & Productivity Enhancements

- Introduced AI-assisted drafting tools to support template development and writing/proofreading.
- Implemented launcher and workflow tools to reduce navigation friction.
- Began staged implementation of file automation tools (limited deployment pending structured file standards).

Result: Significant drafting efficiency gains; automation expansion deferred pending formal structure review.

5. Backup & Continuity

- Implemented a structured local and cloud-based backup framework.
- Introduced periodic export procedures for cloud platforms.
- Enhanced authentication and encryption practices.
- Documented recovery scenarios and continuity approach.

Result: Improved resilience and service continuity capability.

2026 Technology Focus

Given ongoing resource constraints, the 2026 strategy will emphasize stabilization and governance rather than expansion.

Key priorities:

- Consolidate and standardize existing tools.
- Formalize AI usage safeguards and documentation protocols.
- Complete the structured file architecture before expanding automation.
- Maintain disciplined backup and recovery testing.
- Monitor subscription costs and ensure continued value alignment.

No major new technology deployments are planned.

2026 Strategic Position

The Office will continue to leverage technology incrementally to enhance efficiency, documentation quality, and service continuity, while maintaining prudent controls and avoiding unnecessary complexity or security exposure.

Appendix C - Executive Learning Plan – 2025 Update and 2026 Outlook

2025 Progress Update

In 2025, professional development activities focused on maintaining compliance with professional standards while strengthening applied leadership, governance, and technology capabilities within the constraints of a single-incumbent municipal audit function.

All Continuing Professional Education (CPE) requirements were met and submitted in support of the Certified Internal Auditor (CIA) and Certification in Control Self-Assessment (CCSA) designations.

In addition to formal CPE activities, 2025 included substantial applied executive learning through direct implementation and hands-on adoption of technology tools to improve audit efficiency, documentation integrity, security posture, and workflow management. This included:

- Enhanced audit file management and workflow automation
- AI-supported research, templating and proofing tools
- Cybersecurity and backup architecture improvements

- Improved tracking and reporting processes

These activities were not solely technical implementations; they represented strategic capability development aligned with the Global Internal Audit Standards, particularly in quality, documentation, governance support, and operational resilience.

Professional development in 2025 was therefore both formal (CPE-based) and applied (implementation-based), directly supporting service continuity and audit quality.

2026 Learning Plan – Stabilization Year

Given the approved budget envelope and defined service priorities for 2026, professional development hours will be maintained at the required minimum CPE levels to preserve professional certifications and compliance with applicable standards.

The 2026 focus will be:

- Maintenance of CIA and CCSA CPE requirements
- Targeted updates on evolving Global Internal Audit Standards
- Focused cybersecurity and data protection updates
- Select governance and public sector risk briefings relevant to municipal oversight

Auditor General 2025 Performance

Rather than broad expansion initiatives, 2026 will emphasize stabilization and disciplined execution within the current operating model.

This approach ensures:

- Continued adherence to professional standards
- Preservation of independence and objectivity
- Alignment with resource constraints
- Sustained capability without expanding cost envelope

The learning plan remains adaptable but disciplined, reflecting both professional obligations and the realities of operating within a fixed, all-inclusive service structure.

Appendix D - Budget and Hotline Overview Related to AG Functions

This section provides a comparative overview of the 2025 operating scale, total assurance capacity, and fraud and waste reporting structures across selected Canadian municipalities. “Total Assurance Capacity” includes Auditor General budgets and, where applicable, internal audit and investigative functions. The table also identifies whether a formal public hotline exists and where it is administered. The municipalities are ranked from highest to lowest based on assurance spend as a percentage of gross operating budget.

#	City ¹	Assurance \$ Per \$1B of Operations	2025 Gross Operating (\$ Billions)	AG Budget	Internal Audit Budget	Total Assurance Capacity
1	Vaughan	\$2,714,932	\$0.442	0	\$1,200,000	\$1,200,000
2	Vancouver	\$2,302,119	\$2.360	\$2,533,000	~\$2,900,000	~\$5,433,000
3	Brampton ²	\$1,942,718	\$1.030	0	\$2,001,000	\$2,001,000
4	Edmonton	\$1,728,646	\$3.641	\$3,094,000	~\$3,200,000	~\$6,294,000
5	Calgary	\$1,481,481	\$5.400	\$3,800,000	~\$4,200,000	~\$8,000,000
6	Winnipeg	\$1,246,087	\$1.150	\$1,433,000	\$0	\$1,433,000
7	Halifax	\$902,256	\$1.330	\$1,200,000	\$0	\$1,200,000
8	Toronto	\$821,862	\$18.800	\$8,651,000	~\$6,800,000	~\$15,451,000
9	Montreal	\$766,905	\$7.276	\$5,580,000	\$0	\$5,580,000
10	Greater Sudbury ³	\$674,510	\$0.765	\$516,000	0	\$516,000
11	Guelph	\$623,126	\$0.467	0	\$291,000	\$291,000
12	Ottawa	\$583,912	\$4.898	\$2,860,000	\$0	\$2,860,000
13	Hamilton	\$523,132	\$2.810	\$1,470,000	\$0	\$1,470,000
14	Markham	\$511,945	\$0.293	\$150,000	0	\$150,000
15	Windsor	\$251,467	\$1.193	\$300,000	\$0	\$300,000
16	London	\$243,989	\$1.414	\$345,000	0	\$345,000

Auditor General 2025 Performance

¹ An additional Ontario municipality has reached out for information as they are collecting information to evaluate an AG model versus their current Internal Audit function.

² Note - The Region of Peel has recently appointed a new Auditor General at the Regional Level, effective March 2, 2026. Budget and Hotline information are not yet available.

³ Effective for the 2026 Budget, this department has been closed, and the published intent is to incorporate the function within various Administrative areas. As such, the future function will not be able to adhere to GIA standards or GAGAP, and the Hotline process's independence has yet to be established.



Committee Matters: SCM 89/2026

Subject: 2025 Quality Assurance Review - Auditor General Self-Assessment

That the report of the Office of the Municipal Auditor General dated February 25, 2025 entitled "2025 Quality Assurance Review – Auditor General Self-Assessment," **BE RECEIVED** for information.

Office of the Auditor General

Memorandum to City Council

To: Members of City Council

From: Christopher O'Connor, Auditor General

Date: March 18, 2026

Subject: Auditor General Report Regarding Administration's Alignment with IIA Essential Conditions

Draft Auditor General Recommendation for Council's Consideration

THAT the report of the Office of the Municipal Auditor General dated February 25, 2025 entitled "2025 Quality Assurance Review – Auditor General Self-Assessment," BE RECEIVED for information.

Report Summary

The Office of the Municipal Auditor General has completed a periodic internal quality assessment of the Auditor General internal audit function in accordance with the Institute of Internal Auditors' (IIA) Global Internal Audit Standards and Quality Assessment Manual.

The Global Internal Audit Standards require internal audit functions to maintain a Quality Assurance and Improvement Program and to periodically assess their conformance with professional standards, governance expectations, and operational effectiveness. This assessment evaluated the internal audit function against 394 individual conformance criteria across core Standards governing strategic planning, resource management, methodologies, communication, and quality assurance.

Based on this assessment, the internal audit function was determined to *Generally Conform* with the Global Internal Audit Standards.

The assessment also identified opportunities for continued enhancement and governance transparency, including ongoing resource sufficiency considerations and continued maturation of quality assurance and documentation practices. These matters are governed through established Council oversight mechanisms, including the Standards Limiting Framework.

Purpose

The purpose of this memorandum is to submit the Auditor General's Quality Assurance Review report to City Council in accordance with the Global Internal Audit Standards and to support Council's governance oversight role as the board-equivalent authority for the Auditor General function.

The report provides Council with assurance that the internal audit function continues to operate in conformance with professional standards and identifies opportunities to support continued alignment with evolving professional expectations.

Background

The Global Internal Audit Standards, issued by the Institute of Internal Auditors, establish mandatory professional requirements governing the independence, authority, governance, and operational effectiveness of internal audit and Auditor General functions.

These Standards require internal audit functions to conduct periodic internal quality assessments and to obtain an independent external quality assessment at least once every five years. These assessments evaluate the internal audit function's conformance with professional standards and support continuous improvement.

As part of ongoing standards alignment and governance accountability, the Office of the Auditor General conducted a structured self-assessment using the Institute of Internal Auditors' prescribed quality assessment methodology.

Summary of Findings

Based on the assessment:

- The internal audit function *Generally Conforms* with the Global Internal Audit Standards.
- The Auditor General function demonstrates strong independence, governance alignment, and professional conformance.
- Internal audit methodologies, engagement supervision, governance reporting, and quality assurance processes are substantially aligned with professional standards.
- Resource sufficiency considerations have been transparently communicated to Council and are governed through the Council-approved Standards Limiting Framework.
- Opportunities exist to continue enhancing documentation maturity, quality assurance processes, and operational capacity over time.

These enhancement opportunities reflect the continuous improvement nature of professional internal audit practice and do not impair the independence, authority, or effectiveness of the Auditor General function.

Consultation

The assessment was conducted using the Institute of Internal Auditors' prescribed Quality Assessment Manual methodology and included review of internal audit governance documentation, engagement working papers, audit methodologies, Council reporting, and quality assurance records.

Interpretive guidance was obtained from the Institute of Internal Auditors professional standards resources and public-sector quality assurance practitioners to confirm appropriate interpretation and application of the Global Internal Audit Standards.

Stakeholder feedback from Council and Administration forms part of the internal audit function's ongoing Quality Assurance and Improvement Program and will continue to inform operational enhancements.

The conclusions expressed in the report represent the independent professional judgment of the Auditor General.

Council Consideration

The 2025 Quality Assurance Review (QAR) was completed in accordance with the Institute of Internal Auditors' Global Internal Audit Standards and concluded that the internal audit function generally conforms with the Standards in all material respects.

This conclusion is based on documented evidence, governance records, audit methodologies, and internal audit practices in place at the time of assessment and is not dependent on the timing of Council consideration of individual reports.

The QAR was substantially completed prior to the February 23, 2026 Council meeting and finalized on February 25, 2026. At that time, governance and related reporting items referenced within the assessment—including Essential Conditions alignment work, Charter updates associated with the October 2025 Auditor General By-law, and related governance reporting—had been completed or were in the process of being brought forward to Council as part of the normal reporting cycle.

Subsequent changes in agenda sequencing have resulted in certain governance-related items not yet being formally considered by Council at the time of this report's tabling. This represents

a change in timing of Council consideration rather than a change in the underlying governance framework or the validity of the assessment conclusions.

Accordingly, the QAR conclusions remain unchanged. However, the current sequencing creates contextual considerations for interpretation:

- Certain governance instruments referenced in the assessment are pending formal Council consideration
- Work completed and assessed as part of the QAR may not yet be fully reflected in formally received Council reports
- The timing of report tabling may affect the visibility of completed work within the governance framework at a point in time

The report is therefore submitted for information as part of Council's governance oversight role under the Global Internal Audit Standards, with the above context supporting its interpretation.

The assessment confirms that the Auditor General internal audit function operates in conformance with professional standards and continues to provide independent assurance and oversight consistent with its mandate.

The Global Internal Audit Standards require that an independent external quality assessment be conducted at least once every five years. The Auditor General function remains in compliance with this requirement, and an external quality assessment will be scheduled within the required timeframe, pending Council approval thereof.

Continued Council oversight and governance transparency will support the ongoing effectiveness, sustainability, and professional alignment of the Auditor General function.

Attachments

Appendix A: 2025 Quality Assurance Review - Auditor General Self-Assessment



2025 Quality Assurance Review Auditor General Self-Assessment

Issued: February 25, 2026

Council Tabling: March 30, 2026

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Executive Summary

The Auditor General has completed a periodic self-assessment of the internal audit function in accordance with The Institute of Internal Auditors' Global Internal Audit Standards and Quality Assessment Manual.

The purpose of this assessment was to evaluate the internal audit function's conformance with professional standards, assess its effectiveness in supporting governance, risk management, and control processes, and identify opportunities for continuous improvement.

The self-assessment was conducted objectively using structured evaluation templates prescribed by the Institute of Internal Auditors. The assessment conclusions were based on documented evidence, governance records, engagement files, and internal audit methodologies.

Based on the assessment results, the internal audit function generally conforms with the Global Internal Audit Standards. This rating indicates that the internal audit function operates in conformance with the Standards in all material respects.

The assessment confirmed that the internal audit function operates independently under the authority of City Council, applies risk-based planning methodologies, communicates audit results effectively, and maintains appropriate governance and quality oversight practices.

Opportunities for continued improvement were identified primarily in the areas of formalizing certain strategic documentation, performance measurement frameworks, and internal quality assurance documentation. These opportunities reflect documentation and maturity enhancements and do not impair the effectiveness, independence, or authority of the internal audit function.

Overall, the internal audit function operates at an Integrated to Managed level of maturity, reflecting established governance, professional audit methodologies, and effective support of City Council's oversight responsibilities.

Purpose of the Assessment

The Global Internal Audit Standards require internal audit functions to maintain a Quality Assurance and Improvement Program, including periodic internal assessments and external quality assessments at least once every five years.

The objectives of this periodic self-assessment were to:

- Assess conformance with the Global Internal Audit Standards
- Evaluate the effectiveness and independence of the internal audit function
- Identify successful internal audit practices
- Identify opportunities to enhance effectiveness and efficiency
- Assess the maturity of internal audit processes

Scope of the Assessment

The assessment covered the internal audit function operating under the authority of the Auditor General of The Corporation of the City of Windsor.

The assessment included review and evaluation of:

- Auditor General Charter and legislative authority
- Internal audit independence and reporting relationships
- Risk assessment and audit planning processes
- Internal audit methodologies and engagement practices
- Governance and Council reporting practices
- Resource management practices
- Quality assurance and supervision processes
- Technology, confidentiality, and information protection practices

The assessment included internal audit activities conducted since the previous quality assessment period and evaluated current internal audit policies, procedures, and practices.

Assessment Methodology

The assessment was conducted in accordance with The Institute of Internal Auditors' Quality Assessment Manual and Global Internal Audit Standards.

The methodology included:

- Structured self-assessment using prescribed quality assessment templates
- Review of internal audit Charter, policies, methodologies, and procedures
- Review of audit plans, engagement documentation, and governance reporting
- Evaluation of internal audit practices against Standards requirements
- Evaluation of internal audit independence, authority, planning, execution, reporting, and quality assurance processes

The assessment provides a reasonable basis for forming conclusions regarding conformance and maturity.

The quality assessment involved a comprehensive evaluation of the internal audit function against the Global Internal Audit Standards.

The assessment included evaluation of **394 individual conformance criteria** across Principles 9 through 12, covering internal audit governance, strategic planning, methodologies, resource management, communication practices, and quality assurance processes.

The assessment included detailed review of internal audit documentation, governance records, engagement files, and supporting policies.

In total, more than **40 categories of supporting artifacts and documentation** were reviewed, including:

- Auditor General Charter and governance framework
- Internal audit plans and risk assessments
- Council reports and governance communications
- Engagement working papers and reporting files
- Internal audit methodologies and policies
- Confidentiality, cybersecurity, and data protection policies
- Quality assurance documentation and supervision records
- Service provider agreements and audit engagement contracts

The assessment was conducted using structured evaluation templates prescribed by The Institute of Internal Auditors' Quality Assessment Manual, ensuring a systematic and evidence-based assessment of conformance and maturity.

Stakeholder perception surveys will be considered as part of future quality assessment cycles.

Overall Conformance

Based on the results of the periodic self-assessment, the internal audit function:

Generally Conforms with the Global Internal Audit Standards

This rating is defined by The Institute of Internal Auditors as meaning the internal audit function conforms with the Standards in all material respects and operates effectively in supporting governance, risk management, and control processes.

No material instances of nonconformance affecting the independence, authority, or effectiveness of the internal audit function were identified.

This assessment was conducted as an internal self-assessment in accordance with the Institute of Internal Auditors' Quality Assessment Manual and Global Internal Audit Standards. While conducted objectively and using prescribed methodologies, the assessment does not constitute an independent external quality assessment, which will be performed within the required five-year cycle.

	Achievement / Conformance Conclusion
Overall Quality Conclusion	Generally Achieves
Overall Maturity Conclusion	Managed
Purpose of Internal Auditing	Generally Achieves
Principle 1 Demonstrate Integrity	Fully Achieves
Principle 2 Maintain Objectivity	Fully Achieves
Principle 3 Demonstrate Competency	Fully Achieves
Principle 4 Exercise Due Professional Care	Fully Achieves
Principle 5 Maintain Confidentiality	Fully Achieves
Principle 6 Authorized by the Board	Fully Achieves
Principle 7 Positioned Independently	Fully Achieves
Principle 8 Overseen by the Board	Fully Achieves
Principle 9 Plan Strategically	Fully Achieves
Principle 10 Manage Resources	Generally Achieves
Principle 11 Communicate Effectively	Fully Achieves
Principle 12 Enhance Quality	Generally Achieves
Principle 13 Plan Engagements Effectively	Not Applicable
Principle 14 Conduct Engagement Work	Not Applicable
Principle 15 Communicate Engagement Results and Monitor Action Plans	Not Applicable

Independence and Organizational Position

The Auditor General operates independently under the authority of City Council and in accordance with the Auditor General By-law and Charter approved by Council.

The Auditor General reports functionally and administratively directly to City Council. This reporting structure supports organizational independence and ensures the internal audit function is free from management interference in determining audit scope, performing work, and communicating results.

This structure conforms with Global Internal Audit Standards requirements for internal audit independence.

Maturity Assessment

Based on the assessment, the internal audit function operates at an:

Integrated to Managed Maturity Level

This maturity level reflects:

- Established governance and reporting structure
- Risk-based audit planning aligned with organizational priorities
- Professional audit methodologies and engagement practices
- Effective governance reporting and stakeholder communication
- Appropriate quality assurance and supervision practices

Continued enhancements to documentation formalization and performance measurement will further support ongoing maturity progression.

Resource Sufficiency and Standards Limiting Framework

As reflected in Appendix A, certain Standards related to resource sufficiency and quality assurance maturity are assessed as Partially Conforms or Generally Conforms. These ratings reflect resource capacity and documentation maturity considerations rather than deficiencies in independence, authority, or professional conduct. The Council-approved Standards Limiting Framework provides an appropriate governance mechanism to transparently manage these constraints while maintaining conformance with the Standards in all material respects.

The assessment identified resource sufficiency constraints affecting the internal audit function's ability to fully implement all elements of the Global Internal Audit Standards concurrently. These constraints have been formally communicated to City Council through governance reporting, including the Auditor General Work Plan and related submissions.

In recognition of these constraints, City Council has approved a Standards Limiting Framework, which provides a transparent governance mechanism to prioritize internal audit activities and align internal audit work with the approved resource envelope. The existence and formal approval of this framework reflects appropriate governance oversight and ensures that any limitations on internal audit activity are transparent, appropriately governed, and consistent with professional standards.

Resource sufficiency considerations do not impair the independence, authority, or effectiveness of the Auditor General. The internal audit function continues to operate in conformance with the Standards in all material respects, with the Standards Limiting Framework providing appropriate governance transparency regarding prioritization decisions. Expanded resources would support concurrent implementation of all Standards elements and further enhance internal audit capacity and maturity.

The Auditor General remains committed to achieving full conformance with the Global Internal Audit Standards and will continue to communicate resource sufficiency considerations to City Council through the established governance and work planning process. The current contract term extends to December 31, 2026, with provisions for potential extension subject to Council approval. Long-term structural resource and organizational design considerations appropriately fall within the governance responsibilities of City Council, informed by the Auditor General's independent reporting and recommendations.

Administration also has a complementary role in supporting City Council's governance oversight by providing organizational perspective regarding resource sufficiency, operational considerations, and structural implications. This role supports informed Council decision-making regarding the long-term resourcing and organizational structure of the Auditor General function and complements the Auditor General's independent responsibility to communicate operational impacts and professional requirements. This advisory role does not affect the independence or authority of the Auditor General, who retains sole responsibility for internal audit judgments, conclusions, and reporting.

The Standards Limiting Framework does not affect the internal audit function's ability to conform with the Global Internal Audit Standards in all material respects, and the Generally Conforms rating appropriately reflects the internal audit function's overall professional conformance.

Successful Internal Audit Practices Identified

The assessment identified several successful internal audit practices, including:

- Direct reporting relationship to City Council supporting independence
- Council-approved Auditor General Charter aligned with professional standards
- Risk-based audit planning supported by formal risk assessment
- Effective communication of audit results and governance risks to Council
- Strong engagement supervision and professional audit methodologies
- Secure information protection practices supported by cybersecurity and confidentiality policies
- Transparent communication of resource requirements through Council reporting

These practices support effective governance oversight and contribute positively to organizational accountability.

Opportunities for Enhancement

The assessment identified opportunities to further enhance internal audit effectiveness and maturity, including:

- Further formalization of a multi-year internal audit strategy document
- Continued development of internal audit performance measurement frameworks
- Continued refinement and formalization of internal quality assurance documentation
- Continued periodic assessment and documentation of technological resource needs

These opportunities represent continuous improvement enhancements and do not reflect deficiencies affecting internal audit effectiveness.

Conclusion

The internal audit function of The Corporation of the City of Windsor operates in conformance with professional standards and effectively supports City Council's governance oversight responsibilities.

The internal audit function demonstrates strong independence, effective governance alignment, and appropriate professional practices.

The internal audit function generally conforms with the Global Internal Audit Standards and operates at an Integrated to Managed level of maturity.

This self-assessment confirms that the internal audit function continues to operate in conformance with professional standards and provides effective independent assurance to City Council.

Next Steps

The Global Internal Audit Standards require an independent external quality assessment at least once every five years. The City of Windsor remains in compliance with this requirement. An external quality assessment will be scheduled and completed within the required five-year cycle in accordance with the Global Internal Audit Standards, subject to Council approval and resource availability under the Standards Limiting Framework.

Upon future Council approval, the Auditor General will ensure an external quality assessment is conducted within the required timeframe and will continue to maintain and enhance the internal audit function's quality assurance and improvement program.

Appendix A – Governance Analysis of Contradictory Options

Element of the Standards	Achievement / Conformance Conclusion
Domain I – Purpose of Internal Auditing	Generally Achieves
Principle 1 Demonstrate Integrity	Fully Achieves
Standard 1.1 Honesty and Professional Courage	Fully Conforms
Standard 1.2 Organization’s Ethical Expectations	Fully Conforms
Standard 1.3 Legal and Ethical Behavior	Fully Conforms
Principle 2 Maintain Objectivity	Fully Achieves
Standard 2.1 Individual Objectivity	Fully Conforms
Standard 2.2 Safeguarding Objectivity	Fully Conforms
Standard 2.3 Disclosing Impairments to Objectivity	Fully Conforms
Principle 3 Demonstrate Competency	Fully Achieves
Standard 3.1 Competency	Fully Conforms
Standard 3.2 Continuing Professional Development	Fully Conforms
Principle 4 Exercise Due Professional Care	Fully Achieves
Standard 4.1 Conformance with the Global Internal Audit Standards	Fully Conforms
Standard 4.2 Due Professional Care	Fully Conforms
Standard 4.3 Professional Skepticism	Fully Conforms
Principle 5 Maintain Confidentiality	Fully Achieves
Standard 5.1 Use of Information	Fully Conforms
Standard 5.2 Protection of Information	Fully Conforms
Principle 6 Authorized by the Board	Fully Achieves
Standard 6.1 Internal Audit Mandate	Fully Conforms
Standard 6.2 Internal Audit Charter	Fully Conforms
Standard 6.3 Board and Senior Management Support	Fully Conforms
Principle 7 Positioned Independently	Fully Achieves

Auditor General 2025 Quality Assurance Review

Element of the Standards	Achievement / Conformance Conclusion
Standard 7.1 Organizational Independence	Fully Conforms
Standard 7.2 Chief Audit Executive Qualifications	Fully Conforms
Principle 8 Overseen by the Board	Fully Achieves
Standard 8.1 Board Interaction	Fully Conforms
Standard 8.2 Resources	Partially Conforms
Standard 8.3 Quality	Generally Conforms
Standard 8.4 External Quality Assessment	Generally Conforms
Principle 9 Plan Strategically	Fully Achieves
Standard 9.1 Understanding Governance, Risk Management, and Control Processes	Fully Conforms
Standard 9.2 Internal Audit Strategy	Fully Conforms
Standard 9.3 Methodologies	Fully Conforms
Standard 9.4 Internal Audit Plan	Fully Conforms
Standard 9.5 Coordination and Reliance	Fully Conforms
Principle 10 Manage Resources	Generally Achieves
Standard 10.1 Financial Resource Management	Fully Conforms
Standard 10.2 Human Resources Management	Generally Conforms
Standard 10.3 Technological Resources	Fully Conforms
Principle 11 Communicate Effectively	Fully Achieves
Standard 11.1 Building Relationships and Communicating with Stakeholders	Fully Conforms
Standard 11.2 Effective Communication	Fully Conforms
Standard 11.3 Communicating Results	Fully Conforms
Standard 11.4 Errors and Omissions	Fully Conforms
Standard 11.5 Communicating the Acceptance of Risks	Fully Conforms
Principle 12 Enhance Quality	Generally Achieves
Standard 12.1 Internal Quality Assessment	Generally Conforms
Standard 12.2 Performance Measurement	Fully Conforms
Standard 12.3 Oversee and Improve Engagement Performance	Fully Conforms

Auditor General 2025 Quality Assurance Review

Element of the Standards	Achievement / Conformance Conclusion
Principle 13 Plan Engagements Effectively	Not Applicable
Standard 13.1 Engagement Communication	Not Applicable
Standard 13.2 Engagement Risk Assessment	Not Applicable
Standard 13.3 Engagement Objectives and Scope	Not Applicable
Standard 13.4 Evaluation Criteria	Not Applicable
Standard 13.5 Engagement Resources	Not Applicable
Standard 13.6 Work Program	Not Applicable
Principle 14 Conduct Engagement Work	Not Applicable
Standard 14.1 Gathering Information for Analyses and Evaluation	Not Applicable
Standard 14.2 Analyses and Potential Engagement Findings	Not Applicable
Standard 14.3 Evaluation of Findings	Not Applicable
Standard 14.4 Recommendations and Action Plans	Not Applicable
Standard 14.5 Engagement Conclusions	Not Applicable
Standard 14.6 Engagement Documentation	Not Applicable
Principle 15 Communicate Engagement Results and Monitor Action Plans	Not Applicable
Standard 15.1 Final Engagement Communication	Not Applicable
Standard 15.2 Confirming the Implementation of Recommendations or Action Plans	Not Applicable



Council Report: C 40/2026

Subject: Confirm and Ratify Report regarding List of additional municipal lands owned by the City of Windsor identified as being ready for development as part of the Housing Solutions Made for Windsor plan (Ward 2 and Ward 6)

Reference:

Date to Council: March 30, 2026
Author: Steve Vlachodimos
City Clerk/Licence Commissioner
(519) 255-6100 ext 6488
svlachodimos@citywindsor.ca
Council Services
Report Date: 3/24/2026
Clerk's File #: GM/14784

To: Mayor and Members of City Council

Recommendation:

That the results of the email poll authorized by Mayor Drew Dilkens on March 24, 2026 approving the following **BE CONFIRMED AND RATIFIED**:

That the following list of additional municipal lands owned by the City of Windsor **BE IDENTIFIED** as being ready for development as part of the *Housing Solutions Made for Windsor* plan:

1. 477 Detroit Street – Former St. Michael's Adult Education School – Ward 2.
2. 6700 Raymond Avenue – Former Concord Public Elementary School – Ward 6.

Executive Summary:

N/A

Background:

Section 3.7 of Procedure By-law 98-2011 provides the following:

“Telephone and/or email polls of Members of Council shall be permitted only upon authorization by the Mayor or CAO, in emergency situations requiring Council direction where time does not permit holding a special meeting of Council and/or quorum of Council cannot physically convene to consider a matter. The results of a poll must be confirmed and ratified at the next public meeting of Council”.

Discussion:

In an ongoing effort to increase the supply of housing and meet aggressive housing targets for the community, a list of municipal lands owned by the City of Windsor that are available for development was identified, and the two properties identified below are being proposed to be added to that list.

This list identifies several properties with significant and immediate potential for development covering all types of housing needs and the following is a summary of the two properties being requested to be added to that list:

1. **477 Detroit Street – Former St. Michael’s Adult Education School – Ward 2.**

- Includes 3.61 acres available for residential development.
- Environmental remediation required (work would be tendered in 2026).
- A Community Survey would launch in 2026; followed by an EOI.
- Micro page would be established on Let’s Talk Windsor’s *Housing Solutions Made for Windsor* site following this approval.

2. **6700 Raymond Avenue – Former Concord Public Elementary School – Ward 6.**

- Includes 2.28 acres available for residential development.
- Extensive public consultation has already occurred on this site.
- EOI for this site TBD.
- Environmental assessment is underway.
- No archaeological assessment is required.
- Micro page would be established on Let’s Talk Windsor’s *Housing Solutions Made for Windsor* site following this approval.

Due to the time sensitive nature of this request a request to conduct an e-mail poll was granted by the Mayor and the Chief Administrative Officer.

An email poll regarding this matter was conducted by the City Clerk on the morning of March 24, 2026 and the recommendation was approved as presented, by all members of Council unanimously.

Risk Analysis:

N/A

Climate Change Risks

Climate Change Mitigation:

N/A

Climate Change Adaptation:

N/A

Financial Matters:

N/A

Consultations:

N/A

Conclusion:

It is recommended that the results of the email poll conducted on March 24, 2026 approving the above noted resolution unanimously be confirmed and ratified.

Planning Act Matters:

N/A

Approvals:

Name	Title
Steve Vlachodimos	City Clerk/Licence Commissioner
Jelena Payne	Deputy Chief Administrative Officer Commissioner, Economic Development
Ray Mensour	Chief Administrative Officer

Notifications:

Name	Address	Email

Appendices:

Item No. 12.2



Committee Matters: SCM 92/2026

Subject: Report of the Special Meeting of Council – In-Camera of its meeting held Monday, March 9, 2026

**SPECIAL MEETING OF COUNCIL – IN CAMERA
March 9, 2026**

Meeting called to order at: 10:25 a.m.

Members in Attendance:

Mayor Drew Dilkens
Councillor Renaldo Agostino
Councillor Jo-Anne Gignac (virtual)
Councillor Fred Francis
Councillor Gary Kaschak(virtual)
Councillor Angelo Marignani(arrives at 11:05 a.m. virtual)
Councillor Kieran McKenzie
Councillor Mark McKenzie(virtual)
Councillor Jim Morrison
Councillor Ed Sleiman
Councillor Frazier Fathers(arrives at 10:30 a.m. virtual)

Also in attendance:

Ray Mensour, Chief Administrative Officer
Jelena Payne, Commissioner. Economic Development/Deputy CAO
Andrew Daher, Commissioner, Corporate Services
David Simpson, Commissioner, Infrastructure Services/City Engineer
Janice Guthrie, Commissioner, Finance/City Treasurer
Michael Chantler, Commissioner, Community Services
Dana Paladino, Commissioner, Human and Health Services(virtual)
Mark Nazarewich, Deputy City Solicitor(virtual)
Christopher Menard, Acting Mayor's Chief of Staff
Steve Vlachodimos, City Clerk
Anna Ciacelli, Deputy Clerk
Kris Taylor, Chief Business Development Officer, Garry Rossi, President and Chief Executive Officer, Paul Gleason, Chief Risk Officer and
Matt Carlini, Chief Financial Officer, Enwin (virtual) (Item 1)
Jamie Waffle, Fire Chief (Item 3)
Daemon Hart, Deputy Fire Chief (Item 3)

**Verbal Motion is presented by Councillor Renaldo Agostino,
seconded by Councillor Fred Francis,**

to move in Camera for discussion of the following item(s):

Item No.	Subject & Section - Pursuant to <i>Municipal Act, 2001</i>, as amended
1	Position/plan – opportunity, Section 239(2)(k)
2	Property matter – disposition of land, Section 239(2)(c)
3	Labour negotiations – settlement, Section 239(2)(d)
4	Security of the property of the Corporation – policy, Section 239(2)(a) – VERBAL update

Motion Carried.

Councillor Frazier Fathers and Councillor Angelo Marignani were absent from the meeting when the vote was taken on this matter.

Declarations of Pecuniary Interest:

None declared.

Discussion on the items of business.

Verbal Motion is presented by Councillor Ed Sleiman, seconded by Councillor Renaldo Agostino, to move back into public session.

Motion Carried.

Moved by Councillor Jim Morrison, seconded by Councillor Kieran McKenzie, THAT the Clerk BE DIRECTED to transmit the recommendation(s) contained in the report(s) discussed at the In-Camera Council Meeting held March 9, 2026 directly to Council for consideration at the next Regular Meeting.

1. That the recommendation as approved by Windsor Canada Utilities/EnWin Energy Board of Directors at their meeting held February 25, 2026 respecting a position/plan – investment opportunity **BE APPROVED AS AMENDED.**

2. That the recommendation contained in the in-camera report from the Manager Land Development and Growth, Executive Director Economic Development and Climate Change, City Solicitor, Deputy Chief Administrative Officer/Commissioner of Economic Development, Commissioner of Infrastructure Services, Commissioner of Corporate Services and Commissioner of Finance/City Treasurer respecting a property matter – disposition of land **BE APPROVED.**

3. That the recommendation contained in the in-camera report from the Fire Chief, Manger Developmental Revenue and Financial Administration, City Solicitor, Executive Director of Human Resources, Commissioner of Corporate Services, Commissioner of Community Services and Commissioner of Finance/City Treasurer respecting labour negotiations - settlement **BE APPROVED.**

4. That the confidential verbal report from the City Clerk respecting the security of the property of the Corporation – policy **BE RECEIVED** and further Administration **BE AUTHORIZED TO PROCEED** in accordance with the verbal direction of Council.

Motion Carried.

**Moved by Councillor Fred Francis, seconded by Councillor Ed Sleiman,
That the special meeting of council held March 9 2026 BE ADJOURNED.
(Time: 11:46 a.m.)
Motion Carried.**