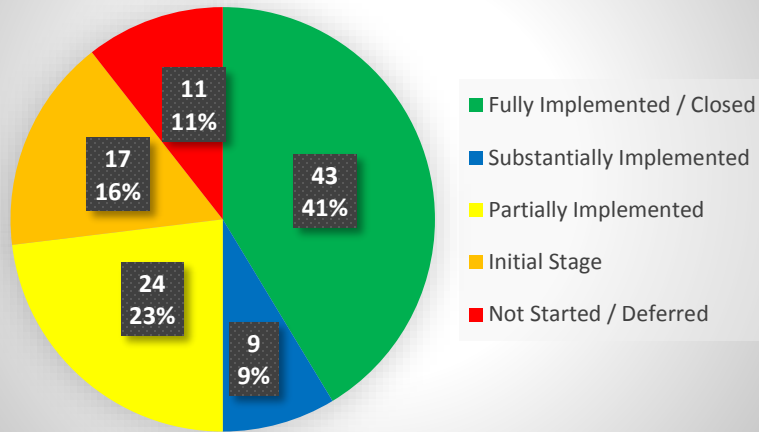


INTERNAL AUDIT RECOMMENDATIONS STATUS UPDATE DASHBOARD – PHASE 1

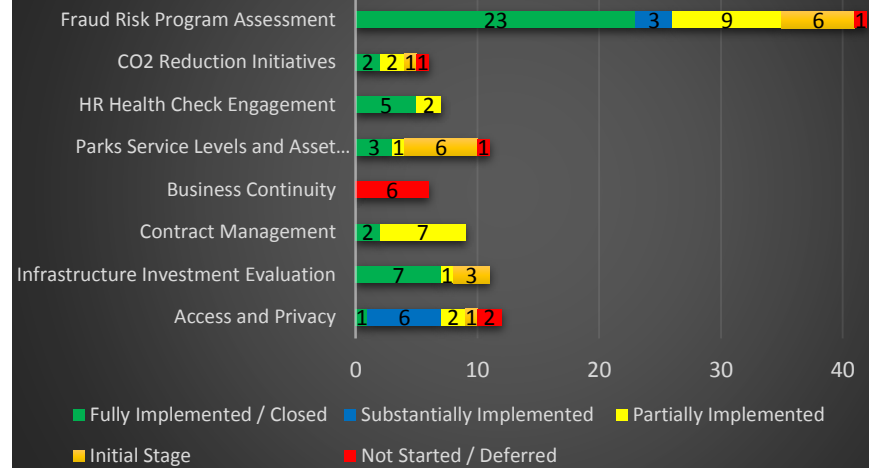
As of September 30, 2021



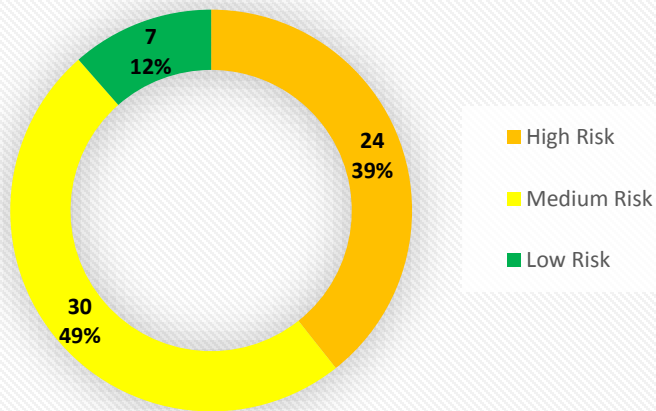
Internal Audit Recommendations Implementation Status Overview



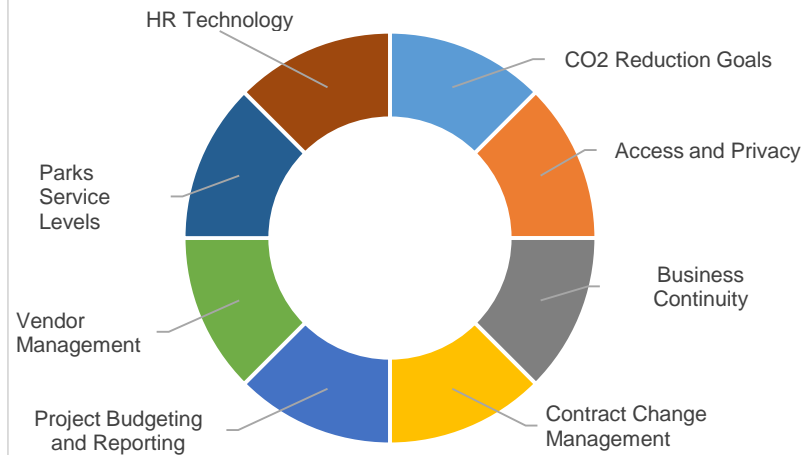
Internal Audit Recommendations Implementation Status by Project



In-Progress Recommendations by Risk Rating



Key In-Progress Recommendations by Theme



Summary of Implemented / Closed Recommendations

#	Theme	Project	Recommendations Summary	Risk Rating
1-2	HR Project Execution and Change Management	HR Health Check	Implementation of governance structure for project delivery across HR processes and upskilling employees on change management and project execution	High
3	HR – Strategic Partner	HR Health Check	Identify skills for HR to be a strategic partner for business. Conduct skill gap analysis and develop plans to close the gap	High
4	HR Organizational Structure	HR Health Check	Review inefficiencies of current organizational structure and design new model to align with the new strategy as well as people and processes	High
5	CO2 Reduction Strategy	CO2 Reduction Initiatives	Develop a realistic emission reduction strategy with reasonable targets	High
6	Parks Inventory	Parks Service Levels & Asset Management	Review of inventory to ensure proper equipment and remove underutilized equipment	High
7	CO2 Reduction – Risk Measurement	CO2 Reduction Initiatives	Develop Marginal Abatement Cost Curve (MAC) specific to the City's circumstances as a minimum tool to support decision making	Medium
8	Parks Service Levels	Parks Service Levels & Asset Management	Implement the use of a formal work order system for the repair and maintenance process	Medium
9	New Parks	Parks Service Levels & Asset Management	Conduct an annual review of all rolling averages to reduce the risk of underestimating the budget request	Medium
10-13	Project Cost and Budget	Infrastructure Investment Evaluation	Preparation of Alternative scenarios, development of tools and templates, inclusion of intangible benefits in the proposal and collaboration with cross divisional teams	Medium
14-15	Capital Project Approval	Infrastructure Investment Evaluation	Development of decision criteria, scoring methodology and rationale supporting the infrastructure investment decision	Medium

Summary of Implemented / Closed Recommendations

#	Theme	Project	Recommendations Summary	Risk Rating
16	Contract Technology Enablement	Contract Management	Adoption of document controls and use of central repository for storing contracts. Use of workflows for contract approvals	Medium
17	Incident Management	Access and Privacy of Information	Design a formalized table-top training strategy to address privacy and breach incidents (Closed)	Medium
18	HR Project Execution & Change Management	HR Health Check	Update project and change management processes, tools, and templates	Medium
19	P-card Approval	Contract Management	Implementation of a centralized P-card approval system	Low
20	Risk Integration within Directional Plans	Infrastructure Investment Evaluation	Business objectives included within directional plans identify prioritized risks and appropriate risk responses to drive performance (Closed)	Low
21-43	Various	Fraud Risk Program Assessment	In Camera	

Summary of HIGH Risk In-Progress Recommendations

#	Theme	Project	Recommendations Summary	Implementation Status	Revised Implementation Timelines
1	Policy & Program Management	Business Continuity	Develop a Business Continuity Program which includes establishing governance and policies and procedures	Not Started	Not Available. Dependent on approval of permanent resource
2	Business Impact Analysis	Business Continuity	Document a Business Impact Analysis to identify and prioritize sensitive areas and the impact of disruption	Not Started	Not Available. Dependent on approval of permanent resource
3	Parks Service Levels	Parks Service Levels & Asset Management	Develop KPIs against which it assesses its performance	Initial Stage	Dec 2023
4	New Parks	Parks Service Levels & Asset Management	Develop a process for approval of development of new parks	Initial Stage	Dec 2022
5	CO2 Reduction – Goal Setting	CO2 Reduction Initiatives	Develop specific emission reduction goals and aligned with an environmental management system.	Initial Stage	Aug 2022
6	Parks Asset Management	Parks Service Levels & Asset Management	Establish controls over the completeness, accuracy, reliability and validity of the asset information and data.	Partially Implemented	Dec 2023
7	CO2 Reduction – Resourcing	CO2 Reduction Initiatives	Build a plan to address the resourcing gap	Partially Implemented	On-going
8	Vendor Management	Contract Management	Use of KPIs in project contracts and tracking vendor performance in the system.	Partially Implemented	Dec 2023
9	HR Integrated Technology	HR Health Check	Implementation of an integrated technology and standardization of processes	Partially Implemented	On-going

Summary of HIGH Risk In-Progress Recommendations

#	Theme	Project	Recommendations Summary	Implementation Status	Revised Implementation Timelines
10	Project Reporting	Contract Management	Implementation of tiered reporting matrix at project and portfolio levels	Partially Implemented	Dec 2022
11	Privacy Policies	Access and Privacy of Information	Communicate Privacy Policies and Procedures and track employee attestation	Substantially Implemented	March 2022
12	Privacy Training and Awareness	Access and Privacy of Information	Develop a mandatory privacy training and awareness program	Substantially Implemented	March 2022
13-24	Various	Fraud Risk Program Assessment	In Camera		

Summary of MEDIUM Risk In-Progress Recommendations

#	Theme	Project	Recommendations Summary	Implementation Status	Revised Implementation Timelines
1	Business Continuity Plans	Business Continuity	Develop, implement, communicate, and report on the Business Continuity Plans	Not Started	Not available. Dependent on approval of permanent resource.
2	Monitoring and Performance	Business Continuity	Develop a process for review of the Business Continuity program including developing a process for reporting performance	Not Started	Not available. Dependent on approval of permanent resource.
3	CO2 Reduction – Goal Setting	CO2 Reduction Initiatives	Develop an environmental management system that includes high level goals, objectives, and targets	Not Started	Dec 2023
4	Parks Service Levels	Parks Service Levels and Asset Management	Establish a procedure for tracking, monitoring, and reporting on progress against KPIs	Not Started	Dec 2023
5	Privacy Impact Assessment	Access and Privacy of Information	Implement checklist during project checkpoints and assess privacy controls throughout the project and on newly implemented projects	Not Started	March 2022
6	Third Party Privacy Program	Access and Privacy of Information	Implement a third-party onboarding and off boarding program and policies	Not Started	June 2022
7	Parks Service Levels	Parks Service Levels and Asset Management	Review and correct data input procedures for jobs, costs, and revenues	Initial Stage	Dec 2023
8	Parks Service Levels	Parks Service Levels and Asset Management	Monitor irrigation trouble reports	Initial Stage	Dec 2023

Summary of MEDIUM Risk In-Progress Recommendations

#	Theme	Project	Recommendations Summary	Implementation Status	Revised Implementation Timelines
9-10	Parks Asset Management	Parks Service Levels and Asset Management	Define human capital and technology requirements for maintaining asset management and increase collaboration with working groups	Initial Stage	Dec 2023
11	Strategic Plan updates	Infrastructure Investment Evaluation	Improve timelines and focus of the Strategic Plan update process	Initial Stage	December 2025
12	Strategic Plan - Measure and Monitor outcomes	Infrastructure Investment Evaluation	City prioritize the key performance indicators included within the Strategic Plan	Initial Stage	December 2025
13	Consideration of risks in Strategy development	Infrastructure Investment Evaluation	Integrate risk within the Strategic Plan update process and revisit as part of the next four-year update.	Initial Stage	December 2025
14	Privacy Training and Awareness	Access and Privacy of Information	Develop Privacy Procedures to assist business in completing their day-to-day operations	Initial Stage	Not Available
15	HR Processes	HR Health Check	Review core HR processes to streamline, improve and document processes	Partially Implemented	On-going
16	CO2 Reduction – Data Management	CO2 Reduction Initiatives	Implement a system for the data management cycle	Partially Implemented	Dec 2021
17	Privacy by Design (PbD)	Access and Privacy of Information	Develop PbD policy and procedures to ensure privacy implications are considered at the design stage	Partially Implemented	March 2022
18	Incident Management	Access and Privacy of Information	Enhance breach protocols to include roles and responsibilities and develop a centralized breach management record system	Partially Implemented	December 2021

Summary of MEDIUM Risk In-Progress Recommendations

#	Theme	Project	Recommendations Summary	Implementation Status	Revised Implementation Timelines
19	Project Budget and Cost	Contract Management	Enhance budget and cost monitoring to include a formal monitoring template	Partially Implemented	December 2022
20	Project Schedule	Contract Management	Implement an overall project schedule template	Partially Implemented	December 2023
21	Contract Change Management	Contract Management	Consider formal documentation and implementation of procedures and templates to support change management activities.	Partially Implemented	December 2023
22	Project Risk	Contract Management	Review current Risk Management policy and determine how it can be implemented at the divisional and functional level	Partially Implemented	December 2022
23	Privacy Training and Awareness	Access and Privacy of Information	Evaluate Privacy training program to ensure key policies and procedures are included	Substantially Implemented	March 2022
24	Privacy Program and Framework	Access and Privacy of Information	Appoint privacy champions to act as liaisons with the Privacy Office.	Substantially Implemented	Dec 2021
25	Privacy Impact Assessment	Access and Privacy of Information	revisit new / changed risks to personal information and update responses to such risks	Substantially Implemented	March 2022
26	Incident Management	Access and Privacy of Information	Indicate procedures related to breaches of citizen and/or employee information	Substantially Implemented	December 2021
27-30	Various	Fraud Risk Program Management	In Camera		

Summary of LOW Risk In-progress Recommendations

#	Theme	Project	Recommendations Summary	Implementation Status	Revised Implementation Timelines
1	Evaluation and Improvement	Business Continuity	Develop a process for conducting post-incident assessments including follow-up on corrective actions	Not Started	Not Available. Dependent on approval of permanent resource
2	Awareness and Training	Business Continuity	Raise awareness, provide training, and integrate Business Continuity into projects	Not Started	Not Available. Dependent on approval of permanent resource
3	Strategic Plan - Long-term financial sustainability within directional plans	Infrastructure Investment Evaluation	City directional plans demonstrate consideration of all strategic goals	Partially Implemented	On-going
4	Contract Close Out	Contract Management	Enhance practice for transferring capital projects to programs as part of the close-out process.	Partially Implemented	December 2023
5-7	Various	Fraud Risk Program Assessment	In Camera		

INTERNAL AUDIT RISK RATINGS GUIDE

Internal Audit has introduced risk rating to prioritize the internal audit recommendations in the report. The benefits of the rating are to:

- Help Administration and the City Council to assess results quickly.
- Help Administration to prioritize implementation of the recommendations.
- Provides the basis for prioritizing internal audit follow-up.
- Makes cross-organizational comparison easier.

Criteria	Risk Rating
Corporate level loss, material reporting misstatement, critical reputation or financial impact; critical impact on operational performance, occurrence of fraudulent activities, critical unethical conduct, or critical breach in laws and regulations / policies and procedures. Remediation of the finding should be immediately prioritized.	Critical
Significant impact to the achievement of objectives. Significant risk of service disruption, threat to timely and effective service delivery affecting clients or high possibility of occurrence of fraud. High risk impact on reputation, financial, or operations. Significant breach in laws and regulations and policies and procedures.	High
Moderate impact to the achievement of objectives. Moderate risk of service disruption, threat to timely and effective service delivery affecting clients or occurrence of fraud. Moderate risk impact on reputation, financial, or operations. Moderate breach in laws and regulations / policies and procedures. Requiring process change/improvement to reduce the likelihood or impact of the risk in the future.	Medium
Minor impact to the achievement of objectives. Low/minimal risk of service disruption, threat to timely and effective service delivery affecting clients. Low risk impact on reputation, financial, or operations or occurrence of fraud. Minor breach in laws and regulations / policies and procedures with limited consequences. Value added process improvement or enhancement.	Low