
June 30, 2024 Auditor General Work Plan Revisions

Report

06.30.2024

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

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Summary of Revisions

The Auditor General invoked the Auditor General Charter clause, which provides the ability to adjust the work plan to support the allegation investigation. This communication provides the required subsequent communication to the City Council for awareness and consideration of additional effort/resource assignment.

2023 Work Plan Progress

(Previous Forecasted Final reporting to Council - Nov/December 2024)

| Planned Projects Per November 2024 Work Plan | |
|--|----------------|
| Procurement – Education compliance | 12% |
| Partial scope of 9 BIAs over three years | 29% |
| Performance Audit – Stormwater Financing Project – Implementation Plan Report | 48% |
| Management action plan validation | 7% |
| Concerned citizen and employee hotline | 14% |
| Risk assessment refresh | 5% |
| Oversight, administration and reporting | 1% |
| AG Functions | 12% |
| Unallocated | 2% |
| Reallocation of Hours | |
| CCEP Hotline Revisions, Updates, Enhancement and Digital Enablement | 4% |
| Reallocate to Concerned Citizen Complaint Investigation Status | 16% |

Notes:

- Remaining efforts from the Stormwater and Unallocated projects are reallocated to:
 - CCEP Hotline Revisions, Updates, Enhancement and Digital Enablement
 - Reallocate to Concerned Citizen Complaint Investigation Status
- **Concerned Citizen Complaint Investigation Status**—Given the volume of inbound allegations requiring analysis and possibly investigation, hours needed to be assigned from a resource pool. The Unallocated Hours were assigned first, and then the Stormwater hours were substantially reallocated to the enhancement work. Effort was allocated from both the 2023 and 2024 work plans.
- **CCEP Hotline Revisions, Updates, Enhancement, and Digital Enablement**—Given the inbound complaint volume, complexity, follow-up, and known process adjustments, we allocated a portion of the Stormwater hours to enhance the CCEH protocol enhancements.

2024 Work Plan Progress

(Previous Forecasted Final reporting to Council - June 2025)

| Planned Projects Per November 2023 Work Plan | |
|--|------------|
| Digitization risk consideration: security, privacy, availability, needs alignment and breadth of use | 16% |
| Partial scope of 9 BIAs over three years | 37% 24% |
| Management action plan validation | 7% |
| Concerned citizen and employee hotline | 14% 18% |
| Risk assessment refresh | 6% |
| AG Functions | 13% |
| Unallocated | 4% |
| Reallocation of Hours | |
| IIA International Professional Practices Revisions Roadmap and Alignment with Municipal Act (Auditor General Elements) | 17% |
| Reallocate to Concerned Citizen Complaint Investigation Status | 11% |

Notes:

- Remaining efforts from the Digitization and BIA Review #6 projects are reallocated to:
 - IIA International Professional Practices Revisions Roadmap and Alignment with Municipal Act (Auditor General Elements) - required based on professional standards for operation January 1, 2025
 - Reallocate to Concerned Citizen Complaint Investigation Status
- **Concerned Citizen Complaint Investigation Status**—Given the volume of inbound allegations requiring analysis and possibly investigation, hours needed to be assigned from some resource pool. As such, the Unallocated Hours were assigned first, and then the Stormwater hours were mainly reallocated to the enhancement work. Effort was taken from both the 2023 and 2024 work plans.
- **IIA International Professional Practices Revisions Roadmap and Alignment with Municipal Act (Auditor General Elements)**—Given the release of new professional standards for the Internal Audit Profession in 2024, this is a newly required project to comply with the new standards effective January 1, 2025. This project will require a gap assessment of current practices, charters and reporting against the new standards and alignment with the Auditor General elements of the Municipal Act.
- 4% of 2024 work plan efforts remain Unallocated and may be used as necessary for future inbound investigations or with other project savings to move a BIA review forward.

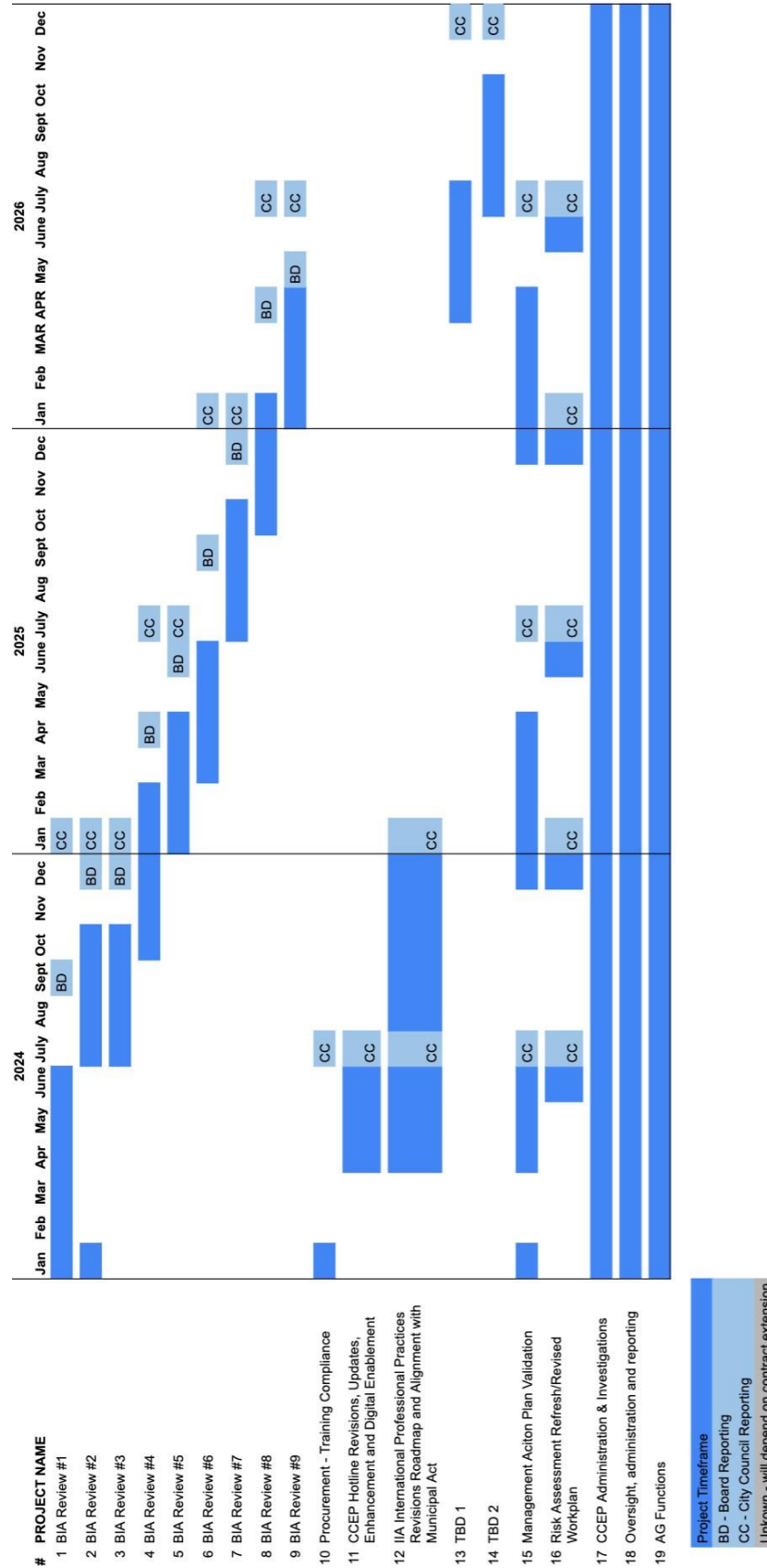
Concerned Citizen Complaint Investigations

| Planned Project |
|--|
| Inappropriate Language And Racial Comments |
| Noise Concerns at Public Facilities |
| Supported Care Home Treatment Concerns |
| Inappropriate Disbursement of Funds |
| Treatment of Citizen |
| Building Inspections |
| Inappropriate Service and Treatment Regarding Social Support |
| Hiring Practices |
| Property Lein Issues |
| Investment Practices |

Notes:

- 16% of 2023 work plan efforts and 11% of 2024 work plan efforts have been allocated to further allegation analysis and investigation efforts.
- The performance of investigations will be woven into available time with existing planned projects.

Timeline View



Project Timeframe
 BD - Board Reporting
 CC - City Council Reporting
 Unknown - will depend on contract extension