

Appendix 3

FULLY IMPLEMENTED MANAGEMENT ACTION PLANS

The table below presents the list of Management Action Plans (MAPs) that have been assessed as fully implemented, along with the corresponding audit recommendations they address.

MAP#	Finding Recommendation	Management Action Plan
Audit Title: 2022-13 – Workplace Health & Safety Audit		
1.3	City Council requests that the Chief Administrative Officer, in consultation with the Director, Human Resources, ensure that safety inspections conducted by the Joint Health & Safety Committees are completed consistently in a timely manner.	To improve the timely closure of inspections requiring follow-up, management will include workplace inspection reporting on the department leadership agenda quarterly to address outstanding items. Delays during 2021 and 2022 may have been impacted by COVID-related working conditions.
6.2	City Council requests the Director, Human Resources, to ensure all workplace incidents are entered into the incident reporting database in a timely manner.	Management will reduce the time frame for submitting the Supervisor's report of an employee accident (SREA) to Human Resources from 2 days (48 hours) to 1 day (24 hours) to promote greater emphasis on timely reporting.
Audit Title: 2022-05 – Realty Services (Gap Analysis)		
5.1	<p>Roles and responsibilities for managing the City's property portfolio should be identified and documented.</p> <p>The inventory list should be updated to reflect the current status post recent acquisitions, disposals, or leases.</p> <p>The inventory list, once updated, should be maintained and updated periodically as required based on a defined frequency.</p>	<p>City-owned properties are currently tracked across multiple departments, including Recreation, Parks Planning, Transit, Fire Services, and Facilities, each maintaining its own property listings. Over time, Realty Services has encountered challenges in maintaining a current, accurate, and complete inventory due to decentralized practices. For example, the Recreation team manages space rentals using the Recreation Facilities Rental system and related agreements (Perfect Mind), while the Facilities team oversees rentals through separate facility agreements, supported by their own Facilities Operations and Maintenance (FOM) database.</p> <p>Realty Services primarily manages long-term leases and license agreements and maintains an accurate list of such agreements for the purposes of</p>

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		<p>renewal or termination. However, the lack of integration across departments has contributed to inconsistencies in the overall property inventory.</p> <p>To address this, management will explore the feasibility of consolidating the City-owned property inventory under the Asset Management function within Facilities, Operations, and Maintenance by Q3 2023.</p>
8.2	<p>One-time clean-up exercises should be conducted for the Integrated Workplace Management System (IWMS) to update all fields and reflect the current status of active agreements.</p> <p>System controls should be evaluated to mandate certain fields as critical for any new leases entered. Also, a secondary review should be performed for any lease entered or changes to key fields</p>	<p>In order to perform a secondary review of details placed in IWMS, the acting senior manager has already initiated a process requiring one staff to input the details and a senior coordinator to validate the information. Further, edit rights in IWMS is not available to all realty staff and it's only with specific senior staff. Management will check with the Information Technology Division (IT) if they could add an audit trail to IWMS.</p>
<p>Audit Title: 2022-12 - User Fees Audit</p>		
1.4	<p>City Council requests the Chief Administrative Officer to ensure that staff implement a comprehensive user fee framework that requires a consistent approach for establishing user fees across City Programs and Local Boards, and such policy shall:</p> <ul style="list-style-type: none"> a) be designed to improve consistency, transparency, efficiency, and accountability in establishing and managing user fees, b) promote recovery of the full cost of services for which user fees are charged, to the extent that there is no conflict with the City's policy objectives and priorities, and c) require ongoing review of user fees to ensure that they are adjusted to reflect changes in the cost of 	<p>The Chief Administrative Officer will develop a user fee framework, in consultation with Finance and user fee program areas.</p> <p>In addition, each program area will develop a program-specific user fee policy, as part of its comprehensive user fee study with the following proposed timeline:</p> <ul style="list-style-type: none"> 1.Recreation – Q4 2024 2.Planning – June 2024 3.Fire & Emergency Services – June 2024 4.Parks – Q4 2024

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	delivering services, changes in service levels, as well as the continued relevance of policy objectives and actual outcomes.	The CAO will determine the feasibility and timeline of rolling out the user fee policy implementation to other City user fee areas such as Building, Finance, and City Clerk's.
2.3	City Council requests the Chief Administrative Officer to ensure that staff determine the full-service costs for user fee programs as the starting point for setting user fees, and that in doing so, staff consider using the Activity Based Costing principles to calculate full-service cost.	Planning, Building & Growth Management, will put together a roadmap to examine all user fees within the Department with an initial start on Development Services user fees beginning in Q2 2023. Staff will report back to CAO/Council on other elements of the road map.
3.1	City Council requests the Chief Administrative Officer to ensure that staff document the rationale when user fees are not set based on the full-service costs.	Financial Management and Treasury (FMT) will document the rationale for user fees not based on full-service cost as part of the annual budget process.
3.4		Divisions that charge user fees will provide justification and rationale when fees are not based on full-service cost.
4.5	<p>City Council requests the Chief Administrative Officer to ensure that staff conduct and present to City Council a comprehensive user fee study once every four years, and such study should:</p> <ul style="list-style-type: none"> a) identify all existing user fees, b) determine current basis of the fee price, c) determine those fees that should be fully cost-recovered, and the extent to which the full cost is recovered, d) determine those fees that should be exempt from full cost recovery, e) identify additional opportunities for collecting user fees, and 	Planning, Building & Growth Management will implement scheduled comprehensive fee reviews to promote transparency, ensure fees are justifiable to industry, and minimize operational cost impacts to the tax base.

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	f) assess whether user fee services are delivered economically and efficiently.	
5.2	City Council requests the Chief Administrative Officer to ensure that staff conduct and present to City Council an annual update on user fee, and such updates should include the impact of inflation, other cost increases, adequacy of cost recovery, use of services, and the competitiveness of current rates, and identify additional opportunities to collect new user fees.	Financial Management and Treasury (FMT) will provide an annual update on user fees through the budget process, addressing inflationary impacts, cost recovery adequacy, rate competitiveness, and opportunities for new fees
5.5		In consultation with Finance, Recreation will present information on the 2024 user fee update.
6.1	City Council requests the Chief Administrative Officer to ensure that staff record user fees in specific fee accounts and, where possible, identify the revenue sources and distribute the revenues from the general accounts to specific user fee accounts, to facilitate comprehensive and periodic fee analysis.	Parks will work with finance and accounting services to set up new user fee General Ledger accounts based on dollar value and materiality of revenues recorded under General Recoveries account.
6.5		<p>Accounting Services staff will conduct in-depth analysis of the general recoveries General Ledger accounts and set up new accounts for user fees based on volume and \$ value materiality.</p> <p>Based on preliminary analysis, new accounts for the following user fee transactions are recommended to be set up:</p> <ul style="list-style-type: none"> • Tax Adjustments and Fees (system – TXM) • Roads Operations Permit Fees (system – A2G) • Building and Cemetery Letters of Compliance (system – A2G) • Fire Non-Emergency Charges (system – Corporate AR) <p>These categories alone represent approximately 30% of the overall amount in the main General Recoveries account. These revenues come from various sub-systems and minor configuration changes will be required.</p>

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7.1	City Council requests the Commissioner of the Planning, Building and Growth Management Department to evaluate the feasibility of raising the development services user fees so that the rates charged by the City are comparable with neighbouring municipalities to improve the cost recovery ratio and reduce the burden on Brampton property taxpayers.	The feasibility of raising fees to rates charged by comparable municipalities will need to be examined within the context of a comprehensive fee review. Fee structures and fee calculation methodologies vary significantly between each municipality as do development activity volumes, staffing size and organizational structure. Setting fees for Brampton's development application review needs to be attuned to the City's specific development context, city building vision, and direction of the Council, in consultation with industry.
Audit Title: 2022-01 – Procurement and Sole Source Purchasing Audit		
1.2	<p>1) Initial procurement approvals should include the estimated amount for contract renewals in addition to the initial contract amount.</p> <p>2) A process should be put in place to ensure approvals are obtained for the cumulative value, including original contract value and any future extensions or renewals.</p> <p>3) System workflow should be defined for all LT procurement approvals.</p>	Purchasing is currently working towards digitizing its current limited tendering approval process, through AgilePoint (with a defined system workflow), for which approvals will be obtained considering the initial contract amount and optional contract renewal amounts to ensure a higher level of approval authority is obtained.
2.2	As a best practice, the City should consider lowering the threshold for reporting Limited Tendering (LT) procurements to the Council. Given the significant financial values, LT contract extensions and renewals should be clearly identified, categorized, summarized and included in the quarterly LT reports to City Council.	Purchasing does provide quarterly updates to Council. Staff will update the quarterly activity report to Council to provide greater clarity on contract extensions and renewals for Limited Tendering contracts.
2.3	Purchasing should define Key Performance Indicators (KPIs) including Non-Competitive to Total Procurement and report to City Council.	Through the office of the CAO (organizational performance team), Purchasing is currently working towards reporting KPIs (through a dashboard) relative to competitive and non-competitive (limited tendering) spend across all City departments for Senior Management (inclusive of the CAO and Council).

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Audit Title: 2023-03 - Fleet Maintenance Audit		
1.1	City Council request that the Chief Administrative Officer, in consultation with the Director, Road Maintenance, Operations and Fleet, ensure Driver Vehicle Inspection Reports are completed as required to comply with the Ontario Highway Traffic Act and Fleet Maintenance policies.	Fleet Services will actively work with user groups to complete DVIRs. Fleet Services will actively communicate with user groups' management to complete DVIRs, as required by the Ministry of Transportation. As this is a part of the user groups and each individual staff member's responsibility to perform DVIR's, Fleet Services will continue to communicate the expectations of their license to the operating groups.
2.2	City Council request that the Director, Road Maintenance, Operations and Fleet ensure that staff optimize the effectiveness of current intervals by taking into consideration the manufacturers' recommended service intervals and that the revised preventative maintenance program is followed.	Fleet Maintenance will actively communicate with user groups to ensure vehicles are scheduled and dropped off in accordance with the Preventative Maintenance schedule. Unaddressed requests will be escalated to the respective Supervisors and Managers.
3.2	City Council request that the Director, Road Maintenance, Operations and Fleet take steps to ensure that vehicle mileage maintained in M5 is current and accurate.	Fleet Services is proactively working with IT to capture kilometers more efficiently, currently working with IT' on a fuel pilot to capture kilometers through our fuel island systems.
4.1	City Council request that the Director, Road Maintenance, Operations and Fleet ensure preventative maintenance inspection forms are completed and on file for all preventative maintenance service.	Fleet Maintenance will ensure Preventative Maintenance (PM) sheets are completed accurately and in a timely manner by working closely with staff to reinforce compliance and documentation practices.
4.2		Fleet Maintenance will require vendors to complete Preventative Maintenance inspection sheets upon completion of work and upload the documents into the M5 system.
5.1	City Council request that the Director, Road Maintenance, Operations and Fleet ensure all warranty information in M5 is accurate and complete.	All vehicle warranties will be entered into the M5 system prior to release to operating groups and reviewed by the Supervisor of Administration. Warranties obtained post-release will be entered into the M5 system by

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		Parts or Maintenance staff and reviewed by the Supervisor of Maintenance. Mechanical Forepersons will ensure warranties are flagged and followed.
6.1	City Council request that the Director, Road Maintenance, Operations and Fleet ensure all purchasing activities comply with the City's purchasing By-laws, policies and procedures.	The Maintenance department will conduct a competitive tender process through Purchasing to establish active purchase orders for external maintenance services. Maintenance staff will confirm the absence of a purchase order before proceeding with PCard use.
7.1	City Council request that the Director, Road Maintenance, Operations and Fleet ensure a comprehensive and complete invoice review process is in place.	Forepersons will verify external billing rates before processing invoices through Accounts Payable. A reference document outlining all approved external vendor rates will be created to support this process.
7.2		Once a new Fleet Analyst is hired, Administration will review invoices to assess potential overcharges by vendors.
8.1	City Council request that the Director, Road Maintenance, Operations and Fleet, in consultation with the Director, Facility Operations and Maintenance, ensure access to parts storage rooms are properly restricted.	Fleet Maintenance will work with IT to restrict access to the Stores area.
Audit Title: 2023-02 – Business and Property Taxes Audit		
1.1	City Council requests the Treasurer, in consultation with IT, to expedite the implementation of convenient online enrolment for pre-authorized tax payment plans and eBilling so that these features are available to City of Brampton residents by December 31, 2024.	An interim solution will be implemented to offer convenient online self-service access to property tax bills.
1.2		An interim solution will be implemented to enable online self-service access to Property Tax Payment (PTP) applications.
Audit Title: 2023-04 - Limited Tendering Limited Scope Review		

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1.1	City Council request that the Chief Administrative Officer ensure that the requirement for disclosing conflicts of interest by both bidders and City staff participating in the purchasing decision is extended to limited tendering procurement and their extensions by April 2024.	Purchasing will implement a conflict-of-interest declaration process for all limited tendering procurements by April 2024. This requirement will apply to both bidders and City staff involved in the decision-making process for limited tendering.
Audit Title: 2023-05 - Asset Management (Small Equipment & Operating Tools) Audit		
1.3	City Council request that the Chief Administrative Officer ensure that staff develop specific policies and procedures for managing the life cycle of small equipment and operating tools, including their planning, acquisition, receipt, tracking of purchases and usage, inventory, storage, maintenance, and disposal, by December 31, 2024, and that such policies and procedures are reviewed and updated regularly.	Fleet Services will develop a Standard Operating Procedure (SOP) regarding the monitoring and procurement of “Fleet Special Tools” used by the Maintenance staff.
1.7		Road Maintenance and Operations Division will review and develop SOP regarding the monitoring and procurement of Roads Maintenance and Operating Tools.
2.1	City Council request the Treasurer to ensure that the accounting treatment for asset capitalization for small equipment and tools is clearly defined, formally documented, and effectively communicated by April 2024.	Management to ensure that the Tangible Capital Asset Accounting Policy and related Standard Operating Procedure (SOP) will be updated to reflect the \$1,000 capitalization threshold. This threshold will be communicated to the relevant City Departments. Even though TCA capitalization thresholds were not originally intended to be used for the purpose of asset planning and inventory control we understand that they can be used as a starting point for these purposes. Actual thresholds for the purpose of asset planning and inventory control are at the discretion of individual City Departments and should be based on their operational needs and risk assessments. They should be documented in their respective Policies and/or SOPs.

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6.2	City Council request the Chief Administrative Officer to ensure that operating units develop and comply with policies and procedures regarding establishing an inventory for small equipment and operating tools that include but are not limited to the following:	Fleet Services will work with IT to review the process of entering Fleet Special Tools into the M5 system. Fleet “Special Tools” entered in M5 will ensure dollar value and location of Fleet Special Tools is captured.
6.5	<ul style="list-style-type: none"> a. a dollar value threshold for inventorying small equipment and operating tools b. regularly updating the inventory for purchases and disposals 	<p>Parks will maintain the small equipment inventory within the M5 system. Procedures are being put in place to have a pre-season and post-season inventory count Parks-wide.</p> <p>Parks will work with working groups to determine the process to track and maintain the inventory of non-small engine Operating Tools.</p>
6.7	<ul style="list-style-type: none"> c. conducting periodic inventory counts d. criteria for inventory write-off. e. tracking small asset usage among locations. 	<p>Road Maintenance and Operations Division will conduct annual inventory count on motorized tools only. Obsolete motorized tools will be replaced and disposed of through disposal process.</p> <p>For Inventorying and usage trackage, roads will follow the same process as fleet given that they are under the same umbrella.</p>
7.1	City Council requests the Chief Administrative Officer to take steps to improve the security measures surrounding equipment storage sites and ensure that small assets are safely stored between use.	Fleet Services will work with working groups to determine asset ownership. Asset Owners are required to determine proper storage of assets if their assets are not currently procured through Fleet Services.
7.2		Procedures are being developed to document the sign-in and sign-out process through a formal SOP. Fleet will continue to store Special Tools in a secure area.
7.4		Parks will liaise with Facilities and Security to determine the feasibility of installing further security measures around equipment storage locations.
7.6		Road Operations will continue to store motorized tools in a secure area. The Road Operations team will ensure that the sign-in and sign-out process is documented through a formal SOP.

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8.1	City Council requests the Chief Administrative Officer to ensure that operating units establish, communicate, and comply with a formalized process for the maintenance, repairs, and disposals of small assets.	Fleet Services will collaborate with the working group to determine asset ownership and explore the establishment of a Small Engines to support maintenance, repair, and disposal. Asset Owners to maintain assets and to conduct proper asset disposal procedures (assets not currently procured through Fleet Services).
8.2		Fleet Services will work with IT to review the process of entering Fleet Special Tools into M5. Fleet “Special Tools” entered into M5 will capture maintenance and disposal details.
8.7		Road Operations will work with IT to review the process for entering motorized tools into M5, ensuring maintenance and disposal details are captured. SOPs for repairs, maintenance, and disposal will be developed using the same approach as Fleet Services.
Audit Title: 2024-01 - By-Law Enforcement Audit		
1.2	City Council request that the Director, Enforcement & By-Law Services work with IT to ensure add-on service requests are clearly identified and actioned timely.	Manager, Property Standards will develop or amend Standard Operating Procedures (SOP) by end of Q2 2024 to ensure Officer tasks lists are reviewed at regular intervals and actioned/closed as required.
2.1	City Council request that the Director, Enforcement & By-Law Services develop a consistent approach in reviewing dated open service requests.	Manager, Property Standards will develop or amend SOP by end Q2 2024 to ensure Officer tasks lists are reviewed at regular intervals and actioned/closed as required.
2.2		Manager, Property Standards will explore with IT (Amanda Support) changes to the default task list display allowing officers enhanced search capability for open files. Manager to engage IT in Q3 2024 to discuss options.
2.4		Manager, Property Standards to engage with IT (Amanda Support) in Q3 of 2024 to review options for an automated search that cross references

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		“open” basement apartment files with properties that have successfully obtained Building permits. This will allow for expedited closure of files no longer requiring enforcement action.
3.1	City Council request that the Director, Enforcement & By-Law Services ensure that service requests are not assigned to officers on extended leaves of absence.	Manager, Property Standards will develop or amend the SOP by the end of Q2 2024 to ensure Officer assignments are suspended during extended periods of absence.
5.1	City Council request that the Director, Enforcement & By-Law Services ensure that the costs incurred by the City to clean up private properties is fully recovered from the property owner through property tax.	Manager, Property Standards will develop a reconciliation process in consultation with the Tax Department to ensure services are added to the tax roll where remedial work was performed because of non-compliance. A review of current practice and amendments will be completed by end of Q3 2024
7.2	City Council request that the Director, Corporate Support Services, ensure that the appropriate sub-code is assigned to exterior property service requests.	Manager, Service Experience & Quality and the Manager, Operations, Service Brampton, will communicate and provide refresher training to Service Brampton frontline staff for future accuracies.
7.4		Manager, Operations, Service Brampton and the Manager, Service Experience & Quality in consultation with the Manager, Property Standards will continue adding inaccuracies to the Business Partner feedback log for coach backs, training, and analytics. This process is ongoing.