

City of Brampton Corporate Governance Audit – Final Audit Report
Private & Confidential

Audit Name	City of Brampton, Corporate Governance		
Sponsor(s)	David Barrick, Chief Administrative Officer Michael Davidson, Commissioner, Corporate Support Services Marion Nader, Commissioner, Community Services Jason Schmidt-Shoukri, Commissioner, Public Works and Engineering Richard Forward, Commissioner, Planning, Building and Economic Development Paul Morrison, Acting Commissioner, Legislative Services Bill Boyes, Chief, Fire and Emergency Services Alex Milojevic, General Manager, Transit Blaine Lucas, Director, Corporate Projects, Policy and Liaison Mikkell Marr, Director, Organizational Performance and Strategy		
Business Unit	All	Date Issued:	September 17, 2021

1.0 Executive Summary

Audit Report Rating: Processes and controls over Corporate Governance are rated as “Significant Improvement Required”. See **Appendix 2** for the criteria for Audit Report Rating.

Inherent risk was evaluated as high due to the significance of corporate governance across the organization.

During our review, we observed the following strengths across the organization:

- Accountability and transparency requirements under the Municipal Act, 2001 including appointment of accountability officers and adoption and implementation of required policies were met.
- Governance structure is defined and in place to support oversight and decision-making. Various committees regularly discuss issues prior to making recommendations to Council. Citizen members form part of the Audit Committee and citizen advisory committees in order to bring different insights and/or skillsets related to the subject matter.
- Budgets, annual reports including audited financial statements, and strategic documents including Term of Council Priorities are created and made publicly available.
- Training is provided to Council members through various workshops and new employees during onboarding.

- Performance appraisal for non-union staff occurs regularly and is aligned with the achievements of corporate goals.

Internal Audit discussed the following improvement opportunities with Management:

- Implementation of an enterprise risk management program
- Strengthening controls over corporate policy framework
- Establishment of information management strategy to govern business records and meet Records Retention By-law requirements
- Reporting to Council over exercise of delegated authorities by Departments
- Improvement to Code of Conduct for Council Members and coverage for Citizen Appointees
- Streamline process for handling complaints

In the Other Matters section, we note issues observed in the audit which pose no or low future risk, but should still be considered by Management.

2.0 Background, Objectives, and Scope

Background

As per the Institute of Internal Auditors, “corporate governance is the overarching set of policies, procedures, and relationships that enable an organization to establish objectives, set ethical boundaries to the acceptable means with which those objectives will be met, monitor the achievement of objectives, reward successful achievements, and discipline unsuccessful or inappropriate attempts to meet objectives, in order to keep the organization aligned with the needs and interests of its primary stakeholders.”¹

The Chief Administrative Officer (CAO) is responsible for providing strategic leadership and ongoing oversight for the City of Brampton’s (“City”) organizational administration, major projects and initiatives. The Corporate Leadership Team (CLT), who reports to the CAO, is responsible for providing governance, oversight and strategic leadership to their respective divisions. Various groups of Senior Management Teams (SMT) under the guidance of CLT are responsible for ensuring that all divisions are operating efficiently, effectively and within their budgets.

Considering the complexity of City administration and the importance of strong corporate governance, Audit Committee has approved a review as a part of the 2021 Internal Audit Work Plan to ensure that efficient and effective governance processes are in place for the City.

¹ The Institute of Internal Auditors and the University of Tennessee, *Guiding Principles of Corporate Governance*, viewed 28 April 2021, <<https://dl.theiia.org/Documents/Guiding-Principles-of-Corporate-Governance.pdf>>

2.0 Background, Objectives, and Scope

Objectives

The objective of this engagement was to assess and determine whether the processes, procedures and controls for corporate governance are well-designed and implemented. This audit did not assess operating effectiveness of governance controls.

Scope

This audit covered the processes and framework in place at the City over the period of January 1, 2020 to June 30, 2021.

This review was focused at the City enterprise level. Specific departmental control processes and operational activities that do not have organization-wide implications were beyond the scope of this review.

The scope of our review includes:

- Governance framework
- Ownership and accountability
- Performance management
- Policy management
- Risk management
- Coordination and communication
- Anti-money laundering

Scope Limitations

Internal Audit is responsible for investigating and following up on reports made to the Fraud Hotline, and administration of the Corporate Fraud Prevention Policy. To maintain objectivity and independence, this audit did not assess the framework Internal Audit has in place for conducting investigations, or other aspects related to administration of the Corporate Fraud Prevention Policy.

3.0 Detailed Audit Findings and Proposed Management Actions

Ref #	Audit Findings	Finding Rating	Audit Recommendations	Management Response and Due Date	Responsible Party
1	<p><u>Enterprise Risk Management (ERM)</u></p> <p>Enterprise Risk Management is a common framework applied throughout the organization to identify potential events that may affect the organization, manage the associated risks and opportunities and provide reasonable assurance that objectives will be achieved.</p> <p>Currently, elements of risk management across the City exist on a case-by-case basis such as by project. However, there is no overarching ERM framework whereby Council and Management can systematically identify, monitor, and manage the City's key risks and consider them in the context of strategic planning.</p> <p>The lack of an ERM could potentially impact the ability to manage risk at both the strategic and project level. For example, staff provide progress updates to Council on the progress of the Term of Council Priorities (TOCP) against the established work plan. However, there was no ongoing assessment and management of the risks related to achieving the TOCP.</p> <p><u>Potential Exposure</u></p> <p>In the absence of enterprise-wide risk management, decision-makers may not have a full or in-depth understanding of key risks that have city-wide implications. This may lead to an inability or delay in achieving the City's objectives.</p>	P1	<p>Management should implement an Enterprise Risk Management program.</p> <p>Considerations may include:</p> <ol style="list-style-type: none"> 1) The approach and framework to be used 2) Resources needed 3) Development of a policy that will outline the City's overall risk management strategy, governance structure, ownership and reporting protocols to Council <p>The overall enterprise risk management program is owned at the corporate level and should include a high degree of Department involvement to ensure integration into all aspects of the City.</p>	<p>Agreed.</p> <p>Management will initiate the Implementation of the Enterprise Risk Management (ERM) program.</p> <p>Management will complete the recruitment of the permanent Risk and Insurance Manager position.</p> <p><i>To be completed by Q1 2022.</i></p> <p>Management will consult with Corporate Leadership Team (CLT) to reaffirm:</p> <ul style="list-style-type: none"> • corporate commitment to ERM • executive sponsorship of the ERM program • preferred framework (i.e. ISO 31000) • implementation approach and resources <p><i>To be completed by Q2 2022.</i></p> <p>Insurance and Risk Team will engage department and</p>	<p>Commissioner, Legislative Services</p> <p>Commissioner, Legislative Services and Manager, Insurance and Risk</p> <p>Manager, Insurance and Risk</p> <p>Manager, Insurance and Risk</p>

Ref #	Audit Findings	Finding Rating	Audit Recommendations	Management Response and Due Date	Responsible Party
				<p><i>To be completed by end of 2022.</i></p> <p>Management, in collaboration with DI&IT will conduct benchmarking, best practices research and jurisdictional scan to develop business requirements for an ERM solution suitable for the City.</p> <p><i>To be completed by Q4 2022</i></p>	Commissioner, Legislative Services

Ref #	Audit Findings	Finding Rating	Audit Recommendations	Management Response and Due Date	Responsible Party
2	<p><u>Corporate Policy Review</u></p> <p>In 2017, Council endorsed a corporate policy framework and related policy. The Governing Policy requires:</p> <p>a) Department Heads to ensure Council Policies and Administrative Directives are up to date (generally, reviewed and updated every three years at a minimum).</p> <p>b) Corporate Policy Manager to coordinate an annual policy review to ensure all policies are in compliance with the Policy program (such as meeting update requirements)</p> <p>To facilitate this, the Corporate Policy Team created a policy registry that documents all policies in the City, and assesses which policies require further attention. The Corporate Policy Team works with Departments to remove obsolete</p>	P2	<p>Corporate Policy Team should work with Departments to establish work plans that will ensure compliance with review requirements set out within the Governing Policy.</p> <p>Ownership and responsibilities over policies will be communicated to Department heads.</p>	<p>Agreed.</p> <p>The new Corporate Policy team has started doing presentations (road show) to the different departments within the City to highlight the Corporate Policy Program and resources available through our team to help them with policy review and development. This will serve to educate many of the newer members of the leadership team and be a refresher for everyone. Moreover, as a part of this road show, the team will develop a clear process map with the roles and responsibilities outlined for the departments as well as the policy team. As a</p>	Director, Corporate Projects, Policy & Liaison

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	<p>policies and to update outdated policies, although ownership of the Policies resides with the Departments.</p> <p>A systemic approach is needed to ensure Departments are aware of their responsibilities. The Corporate Policy Team last conducted annual policy reviews with the Finance department in 2019 that included a work plan identifying which policies required updates. Since 2019, reviews and updates of certain key policies within Human Resources and Finance have been completed, but thorough departmental reviews are outstanding.</p> <p>Our limited review of the policy registry found 3 of 15 key governance policies requiring review, including: Accountability and Transparency Policy (2007), Real Estate Policy (2008), and Administrative Authority Policy (2018).</p> <p><u>Potential Exposure</u></p> <p>Without regular review, policies become outdated and will not be an effective instrument of governance. Policies may no longer reflect the current desired outcomes, or internal operations.</p>			<p>result, there will be reduced confusion about the process.</p> <p>Embedded within the policy presentation for each department will also be an updated list of the specific policies in their portfolio, with last review and next revision dates. The policy team will work with the department to prioritize the policies for review.</p> <p><i>To be completed by January 2022.</i></p>	
3	<p><u>Records Management Retention and Disposal</u></p> <p>The City outlines its formal information management program within the Information Management Policy. The policy ensures information is managed in accordance with the City's Records Retention By-law 272-2014, and applicable legislation (i.e. Municipal Freedom of</p>	P2	Develop an Information Management Governance Strategy to determine sources of business records and the strategy in how data retention By-law requirements will be met for all areas.	<p>Agreed.</p> <p>1. Governance structure, roles, responsibilities, and accountabilities for Information Management will be defined, assigned, communicated and formalized throughout the City.</p>	Deputy Clerk, Records & Information Management

Ref #	Audit Findings	Finding Rating	Audit Recommendations	Management Response and Due Date	Responsible Party
	<p>Information and Protection of Privacy Act) is complied with.</p> <p>The City utilizes records management software to track and manage the complete life cycle of records, including when records should be disposed of. This process only scopes in physical records and electronic files stored within the Office 365 ("BRIMS") ecosystem.</p> <p>However, no process is in place for information data that resides within other databases and software applications used to conduct business activities (such as PeopleSoft for finance and employee data).</p> <p>We further noted that Record Management Coordinator roles required under the Information Management Policy is not formally delegated. As such, departmental compliance to the policy and by-law is not actively monitored.</p> <p><u>Potential Exposure</u></p> <p>Due to lack of visibility into certain electronic records, the City is at risk of not conforming to requirements under the Records Retention By-law and related legislation.</p>		The program should be endorsed and promoted by Council and CLT, for successful adoption across the City.	<p><i>To be completed by June 2022.</i></p> <p>2. Information lifecycles for existing tools, technologies, systems, applications and processes, will be identified and assessed for compliance and risk with the IM Policy and by-laws. Where practical, and where risk is identified as high, compliance is remedied through implementation of defined corrective actions.</p> <p><i>To be completed by December 2022.</i></p> <p>3. An Information Governance strategy will be defined and incorporated in the development of new and enhanced City business processes and initiatives to ensure consistency and oversight/compliance.</p> <p><i>To be completed by June 2022.</i></p>	
4	<p><u>Exercise of Delegation of Powers and Authorities</u></p> <p>Council can delegate certain powers and authorities under the Administrative Authority By-Law 216-2017. Such delegations to senior management and staff allow Council to operate more effectively. For example, the CAO has been</p>	P3	City Clerk, as the policy administrator, to obtain annual confirmation from Department heads on reporting on the number and exercise of delegations exercised under Administrative Authority By-Law.	<p>Agreed.</p> <p>This will be addressed through review of Administrative Authority By-law in regard to clarification and changes to administrative authority delegations and consistent</p>	City Clerk

Ref #	Audit Findings	Finding Rating	Audit Recommendations	Management Response and Due Date	Responsible Party
	<p>delegated the power to develop, approve and implement administrative policies.</p> <p>To ensure accountability and transparency, the By-law and related Administrative Authority Policy requires each Department to report to Council annually on the exercise of delegated authority through the City Clerk, on the number and nature of delegations exercised, and confirming that limitations on the exercise of delegated power or duty has been met.</p> <p>Current reporting includes:</p> <ol style="list-style-type: none"> 1) Real Estate Transactions: these may be executed by individuals in multiple departments. 2) Purchasing Activity Reports: reports are limited in scope and is intended to meet reporting requirements under the Purchasing By-Law. 3) Ad-hoc reporting, such as the City Clerk exercising delegating authority for issuance of Special Occasion Permits. <p>There is no other reporting by any other Departments on meeting specific requirements of the delegation. Currently, there are no oversight controls in place to ensure all Departments report annually on exercised delegations, if any.</p> <p><u>Potential Exposure</u></p> <p>The Administrative Authority By-Law is not fully complied with respect to reporting to Council. This reduces transparency over the exercise of delegated power or duty.</p>			<p>public reporting of delegated authority decisions undertaken.</p> <p><i>To be completed by end of Q4 2021.</i></p>	

Ref #	Audit Findings	Finding Rating	Audit Recommendations	Management Response and Due Date	Responsible Party
5	<p><u>Council Code of Conduct for Council Acknowledgement and Review</u></p> <p>The Council Code of Conduct (Rule No. 20) requires all council members to sign the code of conduct, and for each member of Council to meet with the Integrity Commissioner. There is no formal requirement for a council member to review the Code of Conduct again, except when requested to do so by Council.</p> <p>In 2019, orientation sessions were provided to Council members, and there is evidence from orientation materials that the Code of Conduct was reviewed in-depth. However, the Code of Conduct was not distributed for formal acknowledgement at the new council on-boarding session.</p> <p>The Code of Conduct for Council was last approved by Council in 2016. During the 2019 Council Workshop with the Integrity Commissioner, the Code of Conduct was discussed and there were already several items noted that should be reviewed such as whether to add references to the Human Rights Code, Occupational Health and Safety Act and potential application to political staffers. However, the Code of Conduct has not been revised for any changes since 2016.</p> <p>Currently, the Code of Conduct for Council does not include any required revision frequencies. For comparison, the Code of Conduct for Employees has a review frequency of at least every 2 years by senior leadership, and the City's Council Policies and Administrative Directives are reviewed and updated at a minimum of every 3 years.</p>	P2	<ol style="list-style-type: none"> 1. City Clerk office should ensure council members sign a copy of the "City of Brampton Code of Conduct for Members of Council - Acknowledgment of Compliance Form" as soon as possible. Incorporate the acknowledgement into the on-boarding process in future. 2. Conduct review of Code of Council for Council and add a review frequency to the Code. 	<p>Agreed.</p> <p>1. As part of the July 26, 2021 Council Workshop with Integrity Commissioner, Members of Council were requested to sign Acknowledgment of Compliance Form to confirm they have received a copy of the City of Brampton Code of Conduct for Members of Council and have read and understood the City of Brampton Code of Conduct for Members of Council, acknowledging they must comply with its provisions.</p> <p><i>To be completed by end of Q3 2021.</i></p> <p>2. Agreed. At the July 26, 2021 Council Workshop, Integrity Commissioner recommended review of Council Code of Conduct annually or at least once per term. Current version of Code (2016 version) is currently under review by Integrity Commissioner for recommended changes for Council's consideration by year-end 2021.</p> <p><i>To be completed by Q1 2022.</i></p>	City Clerk

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	<p><u>Potential Exposure</u></p> <p>There may be a perceived lack of accountability if Council members are not formally acknowledging their understanding and agreement to abide by the Code of Conduct. Without a pre-determined review frequency for the Code of Conduct for Council, there may be a risk the Code is not updated to meet the changing environments and aligned to other relevant policies or legislation.</p>				
6	<p><u>Lack of Code of Conduct Coverage for Citizen Appointees</u></p> <p>In assessing Code of Conduct documents for council members and employees, it was noted there was no Code of Conduct applicable to the citizen members who are appointed to serve on committees, tribunals and local boards. In practice, members are directed to and expected to follow the Council Code of Conduct.</p> <p>As noted in the Integrity Commissioner Council Workshop in 2019, some cities have a separate Code in place for citizen members, while others are considering implementing a "light" version of the Code to ensure proper coverage. Such a code would outline acceptable conduct and ensure appropriate action can be taken if needed.</p> <p><u>Potential Exposure</u></p> <p>Without a code of conduct that is applicable to citizen members, they may be unaware of their rights and obligations in regards to conduct. It may become difficult to take action if a citizen member engages in misconduct, as the Integrity</p>	P3	Develop the Code of Conduct for citizen appointees, and ensure citizen members have read, understood, and acknowledged it.	<p>Agreed.</p> <p>At July 26, 2021 Council Workshop, Integrity Commissioner confirmed Code of Conduct for local boards and advisory committees to be developed, based on updated Council Code of Conduct and best practices in comparator municipalities.</p> <p>Reference to Council Code of Conduct was included in orientation training for advisory committee membership at start of the Council term. In 2019, Council adopted a resolution "That the Council Code of Conduct apply to local boards, with exceptions, modifications, and adaptations as may be necessary, until such time as specific Codes are developed and approved for these local boards"</p>	City Clerk

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	Commissioner's jurisdiction applies over Council members only.			<i>To be completed by end of Q1 2022.</i>	
7	<p><u>Lack of common policy to address to complaints</u></p> <p>The City currently has multiple avenues to accept complaints from employees and the public. There is no overarching policy that guides the acceptance of complaints, investigation process, final reporting, and management analysis. Without a central source of guidance, the procedures to address complaints can vary across the City.</p> <p>For example, Human Resources investigates complaints received that falls under the scope of the Respectful Workplace Policy, and tracks all formal investigations in a detailed manner. However, there is no central tracking of complaints received that would allow for further analysis of common issues that may require further attention.</p> <p>At the time of the audit, there is an active working group reviewing the City's complaints processes with the aim to create one single policy that will align all the existing processes by introducing a set of requirements over how complaints are to be received, tracked to closure, investigated if needed, communicated and reported. Ownership</p>	P3	Develop the Complaints Policy and ensure it is communicated to all stakeholders that maintain a complaints process in the City.	<p>Agreed.</p> <p>The Complaints Policy is currently in draft form and being reviewed by Legal Services. The Ontario Ombudsman strongly recommends that all municipalities have a complaints policy to address public concerns.</p> <p>This Complaints Policy, once finalized, will serve to direct both employees and the public to the various resources available to provide feedback. As these processes are managed and revised by different departments, the policy will ensure all processes are aligned with a basic set of requirements.</p>	Director, Corporate Projects, Policy & Liaison

Ref #	Audit Findings	Finding Rating	Audit Recommendations	Management Response and Due Date	Responsible Party
	<p>of the individual complaints processes will reside in various Departments, with a central source of support and guidance to ensure alignment.</p> <p><u>Potential Exposure</u></p> <p>Without a common complaints policy with key elements in place to address how reports are received and addressed, certain complaints may go unaddressed, and employees and residents may be discouraged from making their concerns known.</p>			<i>To be completed by December 2021.</i>	

4.0 Other Matters	
Ref #	Observations and Comments
1	<p><u>Organizational Performance Measurement</u></p> <p>The Organizational Performance & Strategy division is currently working with Departments to develop a common process for measuring and managing performance metrics related to the achievement of strategic objectives. The TOCP staff work plan was reported to council in May 2019 and included potential performance metrics for each priority. There is commitment by Management to include performance metrics in future reporting to Council on TOCP. In 2021, Organizational Performance & Strategy is conducting Performance Measurement workshops with all departments and is expected to refine this process going forward.</p>
2	<p><u>Corporate Surveys</u></p> <p>The City has conducted surveys over the past two years for gauging employee opinions on work environment, communication, safety, and leadership during COVID-19, and assessing diversity and inclusion in order to inform future strategy. There is an opportunity to build upon future surveys by incorporating focus areas such as the Code of Conduct, awareness of fraud hotline, effectiveness of training, and other topics that will allow management to assess the effectiveness of governance controls in the City.</p>

Appendix 1 – Criteria for Evaluating Audit Findings

Priority Rating	Description
Priority 1 (P1)	<p>One or more of the following conditions exist that require immediate attention of the Senior Leadership Team. Corrective actions by senior management must be implemented.</p> <ul style="list-style-type: none"> • Financial impact of both actual and potential losses is material • Management's actions, or lack thereof, have resulted in the compromise of a key process or control, which requires immediate significant efforts and/or resources (including time, financial commitments, etc.) to mitigate associated risks. Failure by management to remedy such deficiencies on a timely basis will result in the City being exposed to immediate risk and/or financial loss • One more of the following conditions is true: i) management failed to identify key risks, ii) management failed to implement process and controls to mitigate key risks • Management's actions, or lack thereof, have resulted in a key initiative to be significantly impacted or delayed, and the financial support for such initiative will likely be compromised • Management failed to implement effective control environment or provide adequate oversight, resulting in a negative pervasive impact on the City or potential fraudulent acts by City staff • Fraud by management or staff, as defined by the Corporate Fraud Prevention Policy (Policy 2.14)
Priority 2 (P2)	<p>One or more of the following conditions exist that require attention by senior management. Corrective actions by management should be implemented.</p> <ul style="list-style-type: none"> • Financial impact of both actual and potential losses is significant • Management's actions, or lack thereof, may result in a key process or control to be compromised, which requires considerable efforts and/or resources (including time, financial commitments etc.) to mitigate associated risks • Management correctly identified key risks and have implemented processes and controls to mitigate such risks, however, one or more of the following is true: i) the processes and controls are not appropriate or adequate in design, ii) the processes and controls are not operating effectively on a consistent basis • Management's actions, or lack thereof, have impacted or delayed a key initiative, and the funding for such initiative may be compromised • Management failed to provide effective control environment or oversight on a consistent basis, resulting in a negative impact on the respective division, or other departments • Management failed to comply with Council-approved policies, by-laws, regulatory requirements, etc., which may result in penalties • Management failed to identify or remedy key control deficiencies that may impact the effectiveness of anti-fraud programs

<p>(Priority 3) P3</p>	<p>One or more of the following conditions exist that require attention by management. Corrective actions by management should be implemented.</p> <ul style="list-style-type: none"> • Financial impact of both actual and potential losses is insignificant • A non-key process or control, if compromised, may require some efforts and/or resources (including time, financial commitments, etc.) to mitigate associated risks • Processes and controls to mitigate risks are in place; however, opportunities exist to further enhance the effectiveness or efficiency of such processes and controls. Management oversight exists to ensure key processes and controls are operating effectively • Minimal risk of non-compliance to Council-approved policies, by-laws, regulatory requirements, etc. • Low impact to the City's strategic or key initiative • Low impact to the City's operations
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Appendix 2 – Criteria for Audit Report Rating

Rating	Description
Effective	<ul style="list-style-type: none">• Key controls are adequately and appropriately designed, and are operating effectively to support objectives and manage risks• Audit recommendations resulted in only minor enhancements to the effectiveness or efficiency of controls and processes• One or more Priority 3 Findings• Insignificant cumulative financial impact when all audit findings have been considered• Audit findings would not be subject to a follow-up by Internal Audit
Improvement Required	<ul style="list-style-type: none">• A few control weaknesses were noted that require enhancements to better support objectives and manage risks• One Priority 2 and Priority 3 findings• Priority 3 findings only where the cumulative financial impact is significant• Corrective action and oversight by management is needed• Audit findings could be subject to a follow-up by Internal Audit
Significant Improvement Required	<ul style="list-style-type: none">• Numerous key control weaknesses were noted that require significant improvement to support objectives and manage risks• One Priority 1 finding or more than one Priority 2 findings and Priority 3 findings• Priority 2 and 3 findings only where the cumulative financial impact is significant• Corrective action and oversight by senior management is required• Audit findings will be subject to a follow-up by Internal Audit
Immediate Action Required	<ul style="list-style-type: none">• Key controls are either not adequately or appropriately designed and are not operating effectively, or there is an absence of appropriate key controls to support objectives and manage risks• More than one Priority 1 finding, combined with Priority 2 or 3 findings• Regardless of the type of findings, the cumulative financial impact is material to the City's financial statements.• Confirmed fraud by management or staff• Corrective action and oversight by Senior Leadership Team is required immediately• Follow-up of such audit findings by Internal Audit would be of high priority

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