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Legend	
In progress	
Completed	
Deferred	
In progress- delayed	
Expected completion	

Audit and Finding/Issue	Q2 2021	Q3 2021	Q4 2021
IT Service Desk Out of Hours System Issues are not Recorded			x
Construction Monthly Reporting to Senior Management		x	x
HR Recruitment Policies & Procedures Require Review and Update			x
HR Recruitment Policies & Procedures Require Review and Update			x
Fleet Services Frozen Vehicle Data Units			2022
HR Benefits (Phase 1) Policies & Procedures are not current			
HR Benefits (Phase 1) Validation of Practitioners for STD			
HR Benefits (Phase 1) Validation of Practitioners for STD			
Contracted Cleaning Contract Terms & Conditions		x	x
Asset Management Ineffective automated asset discovery and management tool		x	x
Asset Management Key person dependency risk			
Segregation of Duties Employees suspended in April on a temporary basis still retained their access to sub-systems in addition to only network and email		x	x
Transit Operations Scrap Sales & Potential Exposure			

Audit and Finding/Issue	Q2 2021	Q3 2021	Q4 2021
Transit Operations Inventory Parts Identification Process			x
Transit Operations Physical Inventory Management			x
Transit Operations Inventory management systems are not integrated			2022
Transit Operations Fare Collection and Enforcement			
Transit Operations Attendance cards Mechanics and Stock Keepers			2022
Cyber Security Patch management deficiencies			
Cyber Security Password strength			x
Cyber Security Limited security awareness training and testing			x
Cyber Security Limited network segregation			
Cyber Security Limited network traffic decryption/ inspection			2022
Cyber Security Phishing tests are not performed across the organization			
Cyber Security IT Service Continuity Management Planning is in its early stages of development			
Building Design & Constructions SOP Development & Identification of Mandatory Documentation			
Building Design & Construction Compliance Review & Training			
HR Benefits (Phase 2) Management oversight of plan changes			x
HR Benefits (Phase 2) Management oversight of plan changes			x
HR Benefits (Phase 2) Gaps in group benefit invoice review			x
HR Benefits (Phase 2) Gaps in group benefit invoice review			x
HR Benefits (Phase 2) Service performance reviews			x

Audit and Finding/Issue	Q2 2021	Q3 2021	Q4 2021
A2G Process Review	●	○	x
A2G Internal Controls	●	●	○
PerfectMind Process Review	●	○	x
PerfectMind Internal Controls	●	●	○
Executive Expenses Support for converted amount of out of country expenses not always included.	●	●	○
Executive Expenses System controls in AgilePoint need to be strengthened	●	○	x
Executive Expenses Expense forms exceeding the allowable variance do not always receive "variance approval"	●	○	x
Executive Expenses AgilePoint does not flag expense forms (requiring pre-approval) created after an event has already taken place	●	○	x
Snow Removal Liquidity damage clauses were not comprehensively defined in contracts	●	●	2025
Snow Removal Vendor performance was not reviewed for certain contracts	●	●	○
Snow Removal Inadequate information to validate the service provided	●	●	○
Snow Removal Workplace Safety & Insurance Board (WSIB) and Insurance Certificates were not available or expired	●	●	○
Snow Removal Lack of formal log for Materials Reconciliation	●	●	2022
Snow Removal Weighing of the material is done at the origin rather than at the destination.	●	●	2022