APPENDIX 2- Management Action Plan Status Details as of June 30, 2021

Legend		
In progress	\bigcirc	
Completed		
Deferred		
In progress- delayed	\bigcirc	
Expected completion	0	

Audit and Finding/Issue	Q2 2021	Q3 2021	Q4 2021
IT Service Desk			
Out of Hours System Issues are not			x
Recorded		\cup	
Construction		Х	Х
Monthly Reporting to Senior Management			
HR Recruitment			
Policies & Procedures Require Review and			Х
Update		O	
HR Recruitment			
Policies & Procedures Require Review and		\cap	X
Update		0	
Fleet Services			2022
Frozen Vehicle Data Units			
HR Benefits (Phase 1)			\cap
Policies & Procedures are not current			
HR Benefits (Phase 1) Validation of Practitioners for STD			
HR Benefits (Phase 1)		_	
Validation of Practitioners for STD			\cap
Contracted Cleaning		X	
Contracted Cleaning Contract Terms & Conditions		^	X
Asset Management			
Ineffective automated asset discovery and		x	x
management tool			
Asset Management		_	
Key person dependency risk	\bigcirc		
Segregation of Duties			
Employees suspended in April on a temporary			
basis still retained their access to sub-systems		х	x
in addition to only network and email			
Transit Operations			
Scrap Sales & Potential Exposure			\cup

Inventory Parts Identification Process Transit Operations Physical Inventory Management Transit Operations Inventory management systems are not integrated Transit Operations Fare Collection and Enforcement Transit Operations Attendance cards Mechanics and Stock Keepers Cyber Security Patch management deficiencies Cyber Security Password strength Cyber Security Limited security awareness training and testing Cyber Security Limited network segregation Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed across the organization Cyber Security Phishing tests are not performed acro	Audit and Finding/Issue	Q2 2021	Q3 2021	Q4 2021
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Gaps in group benefit invoice review	1			x
HR Benefits (Phase 2)		_	_	
Service performance reviews	· · · · · · · · · · · · · · · · · · ·	\bigcirc		X

Audit and Finding/Issue	Q2 2021	Q3 2021	Q4 2021
A2G			.,
Process Review		0	X
A2G			
Internal Controls	\bigcirc		O
PerfectMind			x
Process Review	\bigcirc	0	^
PerfectMind			
Internal Controls	\bigcirc		O
Executive Expenses			
Support for converted amount of out of			\circ
country expenses not always included.			Ŭ.
Executive Expenses			
System controls in AgilePoint need to be		\cap	х
strengthened			
Executive Expenses			
Expense forms exceeding the allowable			x
variance do not always receive "variance	\bigcup	0	^
approval"			
Executive Expenses			
AgilePoint does not flag expense forms			x
(requiring pre-approval) created after an event		O	^
has already taken place			
Snow Removal			
Liquidity damage clauses were not			2025
comprehensively defined in contracts			
Snow Removal			
Vendor performance was not reviewed for			\bigcirc
certain contracts			0
Snow Removal			
Inadequate information to validate the service			
provided			
Snow Removal			
Workplace Safety & Insurance Board (WSIB)			
and Insurance Certificates were not available			$ \cup $
or expired			
Snow Removal			2022
Lack of formal log for Materials Reconciliation	O		
Snow Removal			
Weighing of the material is done at the origin			2022
rather than at the destination.			