

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

Legend	
In progress	
Completed	
Deferred	
In progress- delayed	
Expected completion	

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

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

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