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

Legend	
In progress	🟡
Completed	🟢
Deferred	🔴
In progress- delayed	🟠
Expected completion	○

Audit and Finding/Issue	Q3 2021	Q4 2021	2022
IT Service Desk Out of Hours System Issues are not Recorded	🟠	○	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	🟠	🟠	○
HR Benefits (Phase 1) Policies & Procedures are not current	🟠	○	x
HR Benefits (Phase 1) Validation of Practitioners for STD	🟠	○	x
HR Benefits (Phase 1) Validation of Practitioners for STD	🟠	○	x
Asset Management Key person dependency risk	🟡	🟡	○
Transit Operations Scrap Sales & Potential Exposure	🟠	○	x
Transit Operations Inventory Parts Identification Process	🟢	x	x
Transit Operations Physical Inventory Management	🟢	x	x
Transit Operations Inventory management systems are not integrated	🟡	🟡	○
Transit Operations Fare Collection and Enforcement	🟡	○	x
Transit Operations	🟠	🟠	○

Audit and Finding/Issue	Q3 2021	Q4 2021	2022
Attendance cards Mechanics and Stock Keepers			
Cyber Security Patch management deficiencies	🟡	○	x
Cyber Security Password strength	🔴	○	x
Cyber Security Limited security awareness training and testing	🔴	🟠	○
Cyber Security Limited network segregation	🟡	🟡	○
Cyber Security Limited network traffic decryption/ inspection	🟡	🟡	○
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	🟡	○	x
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	x
A2G Process Review	🔴	○	x
A2G Internal Controls	🟡	○	x
PerfectMind Process Review	🔴	○	x
PerfectMind Internal Controls	🟡	○	x
Executive Expenses Support for converted amount of out of country expenses not always included.	🟡	○	x

Audit and Finding/Issue	Q3 2021	Q4 2021	2022
Executive Expenses System controls in AgilePoint need to be strengthened	🟢	x	x
Executive Expenses Expense forms exceeding the allowable variance do not always receive “variance approval”	🟢	x	x
Executive Expenses AgilePoint does not flag expense forms (requiring pre-approval) created after an event has already taken place	🟢	x	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	🟡	○	x
Snow Removal Workplace Safety & Insurance Board (WSIB) and Insurance Certificates were not available or expired	🟢	x	x
Snow Removal Lack of formal log for Materials Reconciliation	🟢	x	x
Snow Removal Weighing of the material is done at the origin rather than at the destination.	🟡	🟡	○
Corporate Governance Enterprise Risk Management (ERM)	🟡	🟡	○
Corporate Governance Enterprise Risk Management (ERM)	🟡	🟡	○
Corporate Governance Enterprise Risk Management (ERM)	🟡	🟡	○
Corporate Governance Enterprise Risk Management (ERM)	🟡	🟡	○
Corporate Governance Enterprise Risk Management (ERM)	🟡	🟡	○
Corporate Governance Enterprise Risk Management (ERM)	🟡	🟡	○
Corporate Governance Corporate Policy Review	🟡	🟡	○
Corporate Governance Records Management Retention and Disposal	🟡	🟡	○
Corporate Governance	🟡	🟡	○

Audit and Finding/Issue	Q3 2021	Q4 2021	2022
Records Management Retention and Disposal			
Corporate Governance Records Management Retention and Disposal	🟡	🟡	○
Corporate Governance Exercise of Delegation of Powers and Authorities	🟡	○	x
Corporate Governance Council Code of Conduct for Council Acknowledgement and Review	🔴	○	x
Corporate Governance Council Code of Conduct for Council Acknowledgement and Review	🟡	🟡	○
Corporate Governance Lack of Code of Conduct Coverage for Citizen Appointees	🟡	🟡	○
Corporate Governance Lack of common policy to address to complaints	🟡	○	x
Emergency Expenses Invoice Approval Process needs to be strengthened.	🟡	○	x
Emergency Expenses Invoice Approval Process needs to be strengthened.	🟡	🟡	○
Emergency Expenses COVID related expenses not coded to an emergency department.	Completed at time of audit	x	x
Emergency Expenses COVID related expenses not coded to an emergency department.	Completed at time of audit	x	x
Emergency Expenses Required documentation from vendors is not always tracked.	🟡	○	x
Emergency Expenses Required documentation from vendors is not always tracked.	Completed at time of audit	x	x
Emergency Expenses Required documentation from vendors is not always tracked.	🟡	○	x
Vendor Performance Vendor Performance Evaluation Effectiveness	🟡	🟡	○
Vendor Performance Vendor Performance Evaluation Effectiveness	🟡	🟡	○
Vendor Performance	🟡	🟡	○

Audit and Finding/Issue	Q3 2021	Q4 2021	2022
Oversight and Utilization of Vendor Performance Evaluation Data			
Vendor Performance Oversight and Utilization of Vendor Performance Evaluation Data			