
Audit Committee

Date: March 24, 2025
Time: 9:30 AM
Location: Council Chambers, Civic Centre, 2nd Floor
300 City Centre Drive, Mississauga, Ontario, L5B 3C1
and Online Video Conference

Members

Mayor Carolyn Parrish	(Ex-Officio)
Councillor Joe Horneck	Ward 6 (Chair)
Councillor Chris Fonseca	Ward 3 (Vice-chair)
Councillor John Kovac	Ward 4
Councillor Brad Butt	Ward 11

To Request to Speak on Agenda Items - Advance registration is required. To make a Deputation please email Heleana.Tsabros@mississauga.ca, Legislative Coordinator at or call 905-615-3200 ext.7504 no later than **Thursday, March 20, 2025 before 4:00 PM**.

Comments submitted will be considered as public information and entered into the public record.

Questions for Public Question Period - To pre-register for Public Question Period, questions should be provided to the Legislative Coordinator at least 24 hours in advance of the meeting. Following the pre-registered questions, if time permits, the public may be given the opportunity to ask a question on an agenda item. Virtual participants must pre-register.

Virtual Participation - All meetings of Council are streamed live and archived at [Mississauga.ca/videos](https://www.mississauga.ca/videos). To speak during the virtual meeting or if you do not have access to the internet, contact the Legislative Coordinator and you will be provided with directions on how to participate.

Please note the Audit Committee will be streamed and a video will be posted afterwards.

Contact

Heleana Tsabros Legislative Coordinator, Legislative Services
905-615-3200 ext. 7504
Email: Heleana.Tsabros@mississauga.ca

Find it Online

<https://www.mississauga.ca/council/council-activities/council-and-committees-calendar/>

An asterisk (*) symbol indicates an Item that has been either Revised or Added

1. **CALL TO ORDER**

2. **INDIGENOUS LAND STATEMENT**

“We acknowledge the lands which constitute the present-day City of Mississauga as being part of the Treaty and Traditional Territory of the Mississaugas of the Credit First Nation, The Haudenosaunee Confederacy the Huron-Wendat and Wyandotte Nations. We recognize these peoples and their ancestors as peoples who inhabited these lands since time immemorial. The City of Mississauga is home to many global Indigenous Peoples.

As a municipality, the City of Mississauga is actively working towards reconciliation by confronting our past and our present, providing space for Indigenous peoples within their territory, to recognize and uphold their Treaty Rights and to support Indigenous Peoples. We formally recognize the Anishinaabe origins of our name and continue to make Mississauga a safe space for all Indigenous peoples.”

3. **APPROVAL OF AGENDA**

4. **DECLARATION OF CONFLICT OF INTEREST**

5. **MINUTES OF PREVIOUS MEETING**

5.1 Audit Committee DRAFT Minutes - December 2, 2024

6. **DEPUTATIONS**

Any member of the public interested in making a deputation to an item listed on the agenda must register by calling 905-615-3200 ext. 7504 or by emailing Heleana.Tsabros@mississauga.ca by **Thursday March 20, 2025 before 4:00 PM.**

Each Deputation to Committee is limited to speaking not more than 10 minutes.

Pursuant to Section 57.1 of the Council Procedure By-law 0044-2022, as amended:

Deputations shall be received and the matter shall be referred to staff for a report, unless there is a resolution or recommendation passed to “receive” the Deputation. After a Deputation is completed, Members shall each have one opportunity to make a preamble statement and ask questions to the Deputant(s) or staff for clarification purposes only, and without debate.

7. **PUBLIC QUESTION PERIOD - 15 Minute Limit**

Public Comments: Members of the Public that have a question about an item listed on the agenda may pre-register by contacting the Legislative Coordinator at least 24 hours in advance of the meeting . Following the registered speakers, if time permits the Chair will

acknowledge members of the public who wish to ask a question about an item listed on the agenda. Virtual participants must pre-register.

Pursuant to Section 58 of the Council Procedure By-law 0044-2022, as amended:

Audit Committee may grant permission to a member of the public to ask a question of Audit Committee, with the following provisions:

1. Questions may be submitted to the Clerk at least 24 hours prior to the meeting;
2. A person is limited to two (2) questions and must pertain specific item on the current agenda and the speaker will state which item the question is related to;
3. The total speaking time shall be five (5) minutes maximum, per speaker, unless extended by the Mayor or Chair; and
4. Any response not provided at the meeting will be provided in the format of a written response.

8. CONSENT AGENDA

9. MATTERS TO BE CONSIDERED

9.1 Internal Audit Work Plan 2025-2027 and Year End Update

9.2 Status of Outstanding Audit Recommendations as of December 31, 2024

10. ENQUIRIES

11. CLOSED SESSION

(Pursuant to Section 239(2) of the *Municipal Act, 2001*)

11.1 The security of the property of the municipality or local board: Final Audit Report: Corporate Services Department, Information Technology Division, IT Security – NIST Assessment Phase 2 Audit

12. ADJOURNMENT

Audit Committee

Date: December 2, 2024
Time: 9:33 AM
Location: Council Chambers, Civic Centre, 2nd Floor
300 City Centre Drive, Mississauga, Ontario, L5B 3C1
and Online Video Conference

Members Present	Councillor Joe Horneck	Ward 6 (Chair)
	Councillor Chris Fonseca	Ward 3 (Vice-chair)
	Councillor John Kovac	Ward 4
	Councillor Brad Butt	Ward 11
Members Absent	Mayor Carolyn Parrish	(Ex-officio)

Staff Present

Geoff Wright, City Manager and Chief Administrative Officer
Raj Sheth, Commissioner of Corporate Services
Graham Walsh, City Solicitor
Amy Truong, Director, Internal Audit
Marisa Chiu, Director, Finance
Wesley Anderson, Manager, Financial and Treasury Services
Samer El Barakeh, Senior Internal Auditor
Arlene Foster, Senior Internal Auditor
Stephanie Smith, Supervisor, Secretariat
Heleana Tsabros, Legislative Coordinator

Others Present

Maria Khoushnood, Partner, KPMG Enterprise

1. **CALL TO ORDER**

Councillor Horneck, Chair called the meeting to order at 9:33 AM.

2. **INDIGENOUS LAND STATEMENT**

Councillor Horneck, Chair recited the Indigenous Land Statement.

3. **APPROVAL OF AGENDA**

That the December 2, 2024 Audit Agenda be approved as presented.

Approved (Councillor Butt)

4. **DECLARATION OF CONFLICT OF INTEREST**

Nil

5. **MINUTES OF PREVIOUS MEETING**

5.1 **Audit Committee DRAFT Minutes - September 9, 2024**

That the draft minutes of September 9, 2024 be approved as presented.

Approved (Councillor Kovac)

6. **DEPUTATIONS**

6.1 **Item 9.1 - Maria Khoushnood, Lead Audit Engagement Partner, KPMG LLP**

Maria Khoushnood, Partner, KPMG LLP presented the 2024 External Audit Plan and highlighted the new accounting and auditing standards, audit scope, and key risks such as management override and improper revenue recognition. M. Khoushnood responded to questions.

7. **PUBLIC QUESTION PERIOD - 15 Minute Limit - Nil**

8. **CONSENT AGENDA - Nil**

9. **MATTERS CONSIDERED**

9.1 **2024 External Audit Plan**

This item was discussed under item 6.1.

RECOMMENDATION AC-0015-2024

Moved By Councillor J. Kovac

That the report dated November 12, 2024 from the City Manager and Chief Administrative Officer titled "2024 External Audit Plan" be received for information.

YES (4): Councillor J. Horneck, Councillor C. Fonseca, Councillor J. Kovac, and Councillor B. Butt

ABSENT (1): Mayor Parrish

Carried (4 to 0)

9.2 Final Audit Reports

Arlene Foster, Senior Internal Auditor, provided a presentation regarding the results of the Professional Development Plan audit. A. Foster noted that this Audit resulted in ten (10) recommendations which management agreed to implement by the end of 2025.

In response to Councillor Horneck, Geoff Wright, City Manager clarified that employees could start the Professional Development Plan each year, that communication was sent to management to ensure timely completion and that the Leadership Team would develop an engagement plan for timelines.

Samer El Barakeh, Senior Internal Auditor, provided a presentation regarding the Arena Plant Operations audit. S. Barakeh noted that this Audit resulted in nine (9) recommendations which management agreed to complete by the end of 2025. Key highlights included updating operating activities to better align with Standard Operating Procedures, improving Personal Protective Equipment management, and ensuring the reliability of Infor work orders.

In response to Councillor Kovac, S. Barakeh noted that the Standard Operating Procedures updates improved safety and noted that inspections, oversight of work orders and supervisor responsibility for unsafe conditions would be addressed through the proposed recommendations.

RECOMMENDATION AC-0016-2024

Moved By Councillor J. Kovac

That the report dated November 11, 2024 from the Director, Internal Audit with respect to final audit reports:

1. City Manager's Department, Human Resources Division, Talent Management Section, Learning & Development Unit – Performance Development Program (Non-Union, Full-Time) Audit; and,
2. Community Services Department, Recreation & Culture Division, Golf & Arenas Section – Arena Plant Operations Audit

be received for information.

YES (4): Councillor J. Horneck, Councillor C. Fonseca, Councillor J. Kovac, and Councillor B. Butt

ABSENT (1): Mayor Parrish

Carried (4 to 0)

9.3 Gap Analysis - Global Internal Audit Standards 2024

Amy Truong, Director, Internal Audit provided an overview of the Gap Analysis - Global Internal Audit Standards 2024 and spoke to the identified action items and updates to the Audit Charter and Terms of Reference. In response to Councillor Horneck, Geoff Wright, City Manager confirmed that staff resources were adequate. In response to Councillor Fonseca, G. Wright noted that key performance measures were identified.

RECOMMENDATION AC-0017-2024

Moved By Councillor C. Fonseca

That the Corporate Report dated October 24, 2024 from the Director, Internal Audit with respect to results of the gap analysis performed against the new Global Internal Audit Standards™ be received for information.

YES (4): Councillor J. Horneck, Councillor C. Fonseca, Councillor J. Kovac, and Councillor B. Butt

ABSENT (1): Mayor Parrish

Carried (4 to 0)

9.4 Status of Outstanding Audit Recommendations as of September 30, 2024

In response to Councillor Fonseca, Amy Truong, Director, Internal Audit noted that follow-ups on fleet management's outstanding recommendations have been conducted quarterly since 2022 and are progressing. Geoff Wright, City Manager noted that fleet management audits are in place and additional resources will help meet completion dates.

In response to Councillor Kovac's inquiry about the audit recommendations management timelines, G. Wright noted that some recommendations could be implemented more easily than others, as redesigning processes would require IT resources.

RECOMMENDATION AC-0018-2024

Moved By Councillor J. Kovac

That the Corporate Report dated November 5, 2024 entitled "Status of Outstanding Audit Recommendations as of September 30, 2024" from the City Manager & Chief Administrative Officer be received for information.

YES (4): Councillor J. Horneck, Councillor C. Fonseca, Councillor J. Kovac, and Councillor B. Butt

ABSENT (1): Mayor Parrish

Carried (4 to 0)

9.5 Proposed Amendments to the Internal Audit Charter By-law and the Audit Committee Terms of Reference By-law

No discussion took place under this item.

RECOMMENDATION AC-0019-2024

Moved By Councillor B. Butt

1. That the Internal Audit Charter By-law 0065-2013, as amended, be further amended in order to update Schedule "A" as outlined in Appendix 1 to the report from the Director, Internal Audit dated October 22, 2024 entitled, "Proposed Amendments to the Internal Audit Charter By-law and the Audit Committee Terms of Reference By-law".

2. That the Audit Committee Terms of Reference By-law 0049-2024 be amended in order to update Schedule "A" as outlined in Appendix 2 to the report from the Director, Internal Audit dated October 22, 2024 entitled, "Proposed Amendments to the Internal Audit Charter By-law and the Audit Committee Terms of Reference By-law".

YES (4): Councillor J. Horneck, Councillor C. Fonseca, Councillor J. Kovac, and Councillor B. Butt

ABSENT (1): Mayor Parrish

Carried (4 to 0)

10. ENQUIRIES - Nil

11. CLOSED SESSION - Nil

12. ADJOURNMENT

10:12 AM (Councillor Fonseca)

City of Mississauga

Corporate Report



Date: February 18, 2025 To: Chair and Members of Audit Committee From: Amy Truong, CPA, CMA, CIA Director, Internal Audit	Originator's files:
	Meeting date: March 24, 2025

Subject
Internal Audit Work Plan 2025-2027 and Year End Update

Recommendation
That the Corporate Report dated February 18, 2025 from the Director, Internal Audit entitled, "Internal Audit Work Plan 2025-2027 and Year End Update," be approved.

Executive Summary

- In 2024, Internal Audit completed eight audits and one consulting assignment, while three audits are in various stages of completion and are carried over to be completed in 2025. The Division also aligned its Internal Audit practices with Global Internal Audit Standards™ that took effect on January 9, 2025.
- An Internal Audit Work Plan for 2025 to 2027 was developed based on various sources of information, including the results of the Corporate Risk Assessment conducted in late 2024, discussions with senior management and the Audit Committee Chair, and analysis of past audits performed.
- As required by the Internal Audit Charter, the Work Plan is presented to the Audit Committee for approval at its March meeting.
- The Work Plan remains flexible to accommodate other requests by Senior Management or the Audit Committee for assurance and advisory work.

Background
The Internal Audit Charter (By-law 0065-2013, as amended) requires the Internal Audit Division to develop "a flexible audit plan using an appropriate risk-based methodology, including any risk, control or governance concerns identified by management, and submit that plan to the Audit Committee for review and approval."

In order to fulfil this mandate, an Internal Audit Work Plan for 2025 to 2027 was developed based on the results of a Corporate Risk Assessment conducted in 2024, discussions with senior management and the Audit Committee Chair, and review of past audits. The plan also considered emerging risk trends and the overall control environment at the City.

Internal Audit activities go beyond the execution of audits. Among other activities, the Division provides consulting services and advice to several areas, conducts the Corporate Risk Assessment, supports City-wide programs such as Whistleblower and Corporate Policy reviews, and helps management keep track of the progress of corrective actions that arose from previous audits.

This report provides information on the audit projects being recommended for 2025 to 2027.

Comments

Corporate Risk Assessment

In 2024, the Corporate Risk Assessment (CRA) survey was conducted to help identify and understand the current risk and control environment. The survey was based on self-assessments from divisional leaders and focused on the nature of each business, changes and complexities within the business environment, specific and emerging risks, confidence in existing controls, and included an assessment of the City's awareness of fraud and Artificial Intelligence (AI).

Results of the survey showed that the majority of risks emerged from external factors such as legislative changes, market conditions, climate change, etc. This was represented as 64% of the identified risks. Confidence levels for internal controls were rated as moderate to high in most cases.

Our analysis showed that the main causes of risks stemmed from workforce challenges (e.g. recruitment, turnover), legal/regulatory/policy changes, technology disruptions and security, and extreme events (e.g. floods). Many of the identified risks would have an impact on the divisions' ability to deliver their services and operations.

The fraud assessment showed that leaders were confident that most staff were aware of how to identify and report fraud, that the workplace environment supported the reporting of suspicious, potentially fraudulent activities, and fraud controls were embedded in most processes. However, the assessment identified the opportunity to provide industry-specific fraud training to staff.

The Artificial Intelligence assessment component gauged the level of interest and adoption of AI tools. Over 60% of divisions indicated interest in using AI technology, while only 8% (2 out of 23) divisions are formally using AI, and 35% are using it informally (e.g. Chat GPT). This data shows the need to establish AI governance frameworks with policies, risk assessments, and audits.

Audit Committee	2025/02/18	3
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The CRA process has identified, measured, and prioritized risks and reinforced risk assessment principles across the Corporation. A summary of the results and an overview of the Corporate Risk Assessment was provided to the Leadership Team in early 2025.

Internal Audit Work Plan

In 2024, Internal Audit completed eight audits and one advisory assignment, reviewed 23 Corporate Policies and Procedures, updated e-learning modules with fraud risk management concepts, and aligned internal audit practices with the new Global Internal Audit Standards™. Three audits are in various stages of completion and are carried over to be completed in 2025.

Based on the results of the Corporate Risk Assessment, discussions with senior management and the Audit Committee Chair, and past audits, Internal Audit prepared a work plan for 2025 to 2027 (see Appendix 1). The Internal Audit Work Plan must remain flexible to accommodate consulting requests and special assignments.

Key Performance Measures (KPMs)

As part of adopting the Global Internal Audit Standards™ (GIAS), Internal Audit developed a divisional strategy, along with KPMs to ensure achievement of our mandate and alignment with the City's strategic objectives.

The objective was to provide quality audits and insights, be trusted advisors to the business and provide excellence in service.

Quality of Audits and Insights looks at how many audit recommendations support:

1. Achieving the organization's strategic objectives,
2. Reliability and integrity of financial and operational information,
3. Effectiveness and efficiency of operations and programs,
4. Safeguarding of assets, and
5. Compliance with laws, regulations, policies, procedures and contracts.

As these categories were developed in late 2024, there is insufficient data to report the results at this time.

Being trusted advisors was measured by the time spent on advisory and/or awareness initiatives to ensure we support and strengthen organizational understanding of governance, risk and controls. In 2024, Internal Audit spent approximately 7% of our available audit time on these areas. We strive to increase this to 10% in 2025.

Excellence in service was measured using the results of our client survey, which assessed three areas, each with a total possible score of 5: Value Delivery (4.9), Customer Service (4.95) and Competence and Professionalism (4.97). We continue to strive for 5/5 in all categories.

Strategic Plan

The Internal Audit Work Plan aligns with the City of Mississauga's Strategic Plan, particularly with the pillars of "Move," "Green," and "Connect." The Work Plan focuses on strategic priorities including road safety, climate change initiatives and streamlining the development approvals process.

Engagement and Consultation

Internal Audit strives to maintain effective and constructive communication with senior management. Collaboration was integral to the development of this Internal Audit Work Plan and to successfully completing the audits, consulting work and all other relevant activities conducted by the Division.

Financial Impact

There are no financial impacts resulting from the Recommendation in this report.

Conclusion

The Internal Audit Work Plan reflects the best effort to allocate Internal Audit's resources to the areas and risks where they can provide the most value. The work plan must remain flexible to accommodate requests for assurance and advisory work from management or the Audit Committee, and expansion of audit scope.

Specific projects for each of the three years is listed in Appendix 1. Progress reports are provided to the Audit Committee periodically and the work plan will be refreshed on an annual basis.

Attachments

Appendix 1: Internal Audit Work Plan 2025-2027



Amy Truong, CPA, CMA, CIA
Director, Internal Audit

Prepared by: Amy Truong

**Internal Audit Division
2025-2027 Audit Work Plan**

Appendix 1

Project	Started in 2024	2025	2026	2027
City Manager's Office				
Finance				
Vendor Master				
Reserve Management				
Community Services				
Recreation & Culture				
Film Permits				
Parks, Forestry & Environment				
Boulevard Horticulture Maintenance Contracts				
Climate Change				
Fire & Emergency Services				
Inspection Files				
Corporate Services				
Legislative Services & Office of the City Clerk				
Records Management				
Corporate Business Services				
Leases and Limited Interest Agreements				
Enforcement				
Security - Video Surveillance				
Facilities Planning & Development				
Capital Construction Project Management				
Asset Management Planning				
Information Technology				
NIST Assessment - Phase 2				
Technology Decision-Making Framework				
Software License Management				
Generative Artificial Intelligence				
Human Resources				
Attendance Management				
Planning and Building				
Building				
Building Permits				
Development & Design				
Development Applications				

**Internal Audit Division
2025-2027 Audit Work Plan**

Appendix 1

Project	Started in 2024	2025	2026	2027
Transportation and Works				
MiWay - Transit				
Transit Master (iBus) Application				
MTO Drivers Certification Program				
Transit Maintenance				
Traffic Management & Municipal Parking				
Automated Speed Enforcement				
Street Lighting - Asset Management				
Works Operations & Maintenance				
Geotechnical and Material Testing Process				
Winter Maintenance				
Total	3	7	7	8

Other administrative and non-audit activities/initiatives include:

- External Quality Assessment in 2027
- Audit Recommendations Follow-Up
- Whistleblower Program
- Corporate Policy and Procedures Review
- Various advisory reviews as requested by management

City of Mississauga

Corporate Report



<p>Date: February 10, 2025</p> <p>To: Chair and Members of Audit Committee</p> <p>From: Geoff Wright, P.Eng., MBA City Manager & Chief Administrative Officer</p>	Originator's files:
	Meeting date: March 24, 2025

Subject

Status of Outstanding Audit Recommendations as of December 31, 2024

Recommendation

That the Corporate Report dated February 10, 2025, entitled, “Status of Outstanding Audit Recommendations as of December 31, 2024,” from the City Manager & Chief Administrative Officer be received for information.

Executive Summary

- This quarterly report provides the Audit Committee with an overview of the progress of management action plans created to address issues raised in previous Internal Audit reports, and the reasons when significant delays occur.
- This report shows the progress achieved as of December 31, 2024, and includes relevant insights.
- Of the 47 recommendations scheduled for implementation by December 31, 2024, 23 were completed and 24 remain outstanding.
- Since the previous report, four recommendations with revised target dates greater than 1 year were closed, and three were added. A total of seven recommendations remain on the list.

Background

The Terms of Reference for the Audit Committee (By-law 0049-2024, as amended) requires the submission of report(s) from the City Manager and Chief Administrative Officer summarizing progress made in resolving issues previously raised by Internal Audit and by the City’s External Auditor. At the December 2022 Audit Committee meeting, members requested that progress updates be submitted quarterly. These status reports will be provided for the periods ending March 31, June 30, September 30 and December 31 each year.

This report provides an overview of the progress made in addressing Internal Audit recommendations and the reasons when significant delays occur.

Comments

The current status of the recommendations is provided by action owners. Internal Audit provides support and advice as required and validates that “completed” solutions mitigate the risks identified. During the fourth quarter of 2024, 47 recommendations were due for completion; of these, 23 recommendations were implemented, and 24 recommendations are in progress. Furthermore, the Paid Parking, Waste Diversion Contracts, High Value Acquisitions, and Property Taxes Billing audits completed the last of their outstanding recommendations.

Details of the outstanding recommendation changes that occurred during this reporting period are provided in Appendix 1.

Revised Target Dates (greater than a year)

For recommendations that have been extended for more than a year from their original target dates, management has provided their status updates and rationale for these delays, and where applicable, Internal Audit requested effective compensating controls. In Q4, four recommendations were completed, three were added, and seven remain on the list. Further details are provided in Appendix 2.

Financial Impact

There are no financial impacts resulting from the Recommendation in this report.

Conclusion

In summary, 47 recommendations were scheduled for implementation prior to December 31, 2024 (effective date of this report) and 23 of those were completed. Work continues on the implementation of the remaining 24 recommendations, and they will be closely monitored to ensure timely implementation. The number of recommendations with target dates that have been moved out a year or more decreased from eight to seven, and these are being prioritized by management.

Attachments

Appendix 1: Status of Audit Recommendations Outstanding as of December 31, 2024

Appendix 2: Status of Audit Recommendations Outstanding and Extended for More Than a Year as of December 31, 2024



Geoff Wright, P.Eng., MBA
City Manager & Chief Administrative Officer

Prepared by: Airene Cunanan, CIA, CISA
Senior Internal Auditor

Status of Audit Recommendations Outstanding as of December 31, 2024

Appendix 1

Name of Audit	Date Issued (MM/YY)	No. of Recs Due (as of Dec. 31, 2024)	Implemented	Outstanding (as of Dec. 31, 2024)
Non-Union Payroll	04/19	1		1
Presto Card Revenue	09/20	1		1
Paid Parking	11/20	1	1	
Waste Diversion Contracts	11/21	1	1	
IT Security - NIST	04/22	9	5	4
High Value Acquisitions	04/22	1	1	
Fleet Management	11/22	11	5	6
Property Taxes Billing	11/23	1	1	
Realty Services	11/23	9	2	7
MFES Training and Accreditation	11/23	1	1	
Celebration Square	02/24	3		3
Parks Operations Turf Inventory	02/24	2	2	
Insurance Claims	04/24	2	2	
Capital Works Third-Party Contract Administration	04/24	3	1	2
Arena Plant Operations	11/24	1	1	
Total		47	23	24

**Status of Audit Recommendations
Outstanding and Extended for More Than a Year as of December 31, 2024**

Appendix 2

Report Title	Rec #	Priority	Target Date	Revised Target Date	Compensating Controls	Comment/Status for Quarterly Reporting	Dependency
Non-Union Payroll	4	High	December 31, 2019	May 31, 2025	Yes	<p>Phase 1 of the plan focused on establishing policy principles, identifying IT solution requirements, completing process and data analysis, drafting the policy, communicating overpayment and off-cycle cheque timelines to unions, and introducing an enhanced payroll calendar. These tasks were completed as of October 2024. Awareness-building for ExLT remains ongoing.</p> <p>Phase 2 will implement manual email reminders and leader communication by February 2025, followed by policy review and restricting payroll approval for salaried exceptions by March 2025. An IT reminder solution is planned for April 2025, with the full policy launch scheduled for May 2025.</p>	<p>IT (need IT solution or infrastructure)</p> <p>Internal (need internal support or approval - not IT)</p> <p>Capacity (work progressing as capacity permits)</p>

**Status of Audit Recommendations
Outstanding and Extended for More Than a Year as of December 31, 2024**

Appendix 2

Presto Card Revenue	3	Medium	December 31, 2021	December 31, 2025	None	<p>Affordable Transit Program (ATP) agreement with Region of Peel: First draft from Region of Peel circulated and reviewed by CoM Legal and Risk Management. Peel has expanded the MOU scope to include a 50% discount on single fares and period passes. MOU will include language of the single fare discount. Region of Peel is reviewing the product feasibility and will provide feedback by end of Q2 2025.</p> <p>TTC Route 52 agreement with TTC: In March 2023, Ministry of Transportation announced fare integration changes between transit agencies in the GTA and the need for a new fare agreement with Metrolinx, Mississauga and the TTC. The new One Fare Program and agreement went live February 2024, providing free transfers between MiWay and TTC. MiWay is reviewing the current state of the TTC Route 52 service. The future is pending outcome of discussions between MiWay and TTC.</p>	External (partners, other levels of government, vendors)
Fleet Management	5	High	June 30, 2024	December 30, 2025	None	"Faster" application's nomenclature will serve as the "single source of truth" across systems, addressing naming inconsistencies in Infor. An interface to update Infor automatically from Faster is planned, with IT targeting Q3/Q4 2025 for completion.	IT (need IT solution or infrastructure)
Fleet Management	8	Medium	December 1, 2023	March 31, 2025	None	Issues with the fuel distribution software may cause false anomalies on the Winfuel reports. Further work is needed to find a solution; otherwise, Fleet	IT (need IT solution or infrastructure)
Fleet Management	9	Medium	December 1, 2023	March 31, 2025	None		

**Status of Audit Recommendations
Outstanding and Extended for More Than a Year as of December 31, 2024**

Appendix 2

						Services may have to rely on a manual process, which is not preferred.	
Fleet Management	14	High	July 1, 2023	July 1, 2025	None	BR8521 was approved for 2025 budget which includes two FTEs: one Training Specialist and one Admin Assistant. Fleet Services plans to hire the Training Specialist by April 2025 and is working with Corporate Health and Safety to transition light vehicle driver training. A draft driver handbook will be finalized by Q2 2025. The request for two Training Specialists was revised to a phased approach, with one in 2025 and a second in 2026.	Internal (need internal support or approval - not IT)
Fleet Management	15	High	January 1, 2024	July 1, 2025	None	The recommendation depends on the 2025 rollout of the fleet training program (per Recommendation 14). With BR8521 and two new FTEs approved, work will begin in Q2 2025. This ties to the Corporate Collision Review Committee and assessing a Driver ID function in the telematics system, planned for 2025.	Internal (need internal support or approval - not IT) Capacity (work progressing as capacity permits)
Total	7						