City of Mississauga
Agenda

MISSISSAUGA

Audit Committee

Date:	March 1, 2021
Time:	9:30 AM
Location:	Online Video Conference

Members

Mayor Bonnie Crombie

Councillor Stephen Dasko	Ward 1
Councillor Karen Ras	Ward 2
Councillor Ron Starr	Ward 6
Councillor Dipika Damerla	Ward 7 (Chair)

Participate Virtually and/or via Telephone

Advance registration is required to participate and/or make a comment in the virtual meeting. **Questions for Public Question Period are required to be provided to Clerk's staff at least 24 hours in an advance of the meeting.** Any materials you wish to show the Committee during your presentation must be provided as an attachment to the email. Links to cloud services will not be accepted. Comments submitted will be considered as public information and entered into public record.

To register, please email megan.piercey@mississauga.ca and for Residents without access to the internet via computer, smartphone or tablet, can register by calling Megan Piercey at 905-615-3200 ext. 4915 no later than **Friday, February 26, 2021 before 12:00 PM**. You will be provided with directions on how to participate from Clerks' staff.

Contact

Megan Piercey, Legislative Coordinator
905-615-3200 ext. 4915
Email: megan.piercey@mississauga.ca

1. ## CALL TO ORDER

1.1. Appointment of Vice-Chair

2. ## APPROVAL OF AGENDA

3. ## DECLARATION OF CONFLICT OF INTEREST

4. ## MINUTES OF PREVIOUS MEETING

4.1. Audit Committee Minutes - December 7, 2020

5. ## DEPUTATIONS - Nil

6. ## PUBLIC QUESTION PERIOD - 15 Minute Limit

Public Comments: Advance registration is required to participate and/or to make comments in the virtual public meeting. Any member of the public interested in speaking to an item listed on the agenda must register by calling 905-615-3200 ext. 4915 or by emailing megan.piercey@mississauga.ca by Friday, February 26, 2021 before 12:00 PM.

Pursuant to Section 42 of the Council Procedure By-law 0139-2013, 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 shall 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.

7. ## CONSENT AGENDA

8. ## MATTERS TO BE CONSIDERED

8.1. Final Audit Reports:

1. Corporate Services Department, Finance Division, Accounts Payable Section – Procurement Cards Audit

2. Corporate Services Department, Information Technology Division – IT Projects Audit

8.2. Status of Outstanding Audit Recommendations as of December 31, 2020

9.   OTHER BUSINESS

10.   DATE OF NEXT MEETING - May 3, 2021

11.   ADJOURNMENT

City of Mississauga
Minutes

Audit Committee

Date:	**December 7, 2020**
Time:	**9:30 AM**
Location:	**Online Video Conference**

Members Present
Mayor Bonnie Crombie
Councillor Stephen Dasko — Ward 1
Councillor Karen Ras — Ward 2
Councillor Ron Starr — Ward 6 (Chair)
Councillor Dipika Damerla — Ward 7

Staff Present
Paul Mitcham, City Manager & CAO
Gary Kent, Commissioner, Corporate Services & CFO
Geoff Wright, Commissioner, Transportation & Works
Shawn Slack, Director, IT & Chief Information Officer
Raj Sheth, Director, Facilities & Property Management
Mickey Frost, Director, Works Operations & Maintenance
Luis Souza, Director, Internal Audit
Diana Rusnov, Director, Legislative Services and City Clerk
Scott Holmes, Senior Manager, Works Admin Operations & Maintenance
Andy Harvey, Senior Manager, Works Admin Operations & Maintenance
Mark Beauparlant, Manager, Financial & Treasury Services (NCO)
Wesley Anderson, Manager, Financial & Treasury Services
Sacha Smith, Manager, Legislative Services and Deputy Clerk
Jerry Pinchak, Supervisor, Signs & Pavement Markings
Barbara Webster, Senior Internal Auditor
Dayna Obaseki, Legislative Coordinator
Allyson D'Ovidio, Legislative Coordinator

1. **CALL TO ORDER – 9:30 AM**

2. **APPROVAL OF AGENDA**

   <u>Carried</u> (Councillor K. Ras)

3. **DECLARATION OF CONFLICT OF INTEREST**

4. **MINUTES OF PREVIOUS MEETING**

4.1 <u>REVISED Audit Committee Minutes - September 21, 2020</u>

   Councillor Starr inquired about the penalty clause, 8.1.2. Gary Kent, Commissioner, Corporate Services advised that he would follow-up with the Material Management Division and respond to Councillor Starr.

   <u>Carried</u> (Mayor Crombie)

5. **PRESENTATIONS - Nil**

6. **DEPUTATIONS**

6.1 <u>Item 9.1. Kevin Travers, Partner, KPMG LLP</u>

   Mr. Travers spoke to the Audit Plan and referenced COVID-19 and its impact on how audits are executed, audit risks, materiality, audit quality and transparency, key deliverables and milestones, current developments in accounting and new audit standards which will be implemented in the next few years. However, the new audit standards deal with the audit of significant accounting estimates and those related disclosures in your financial statements. Mr. Travers noted that a report would come back to the Committee in the Spring.

   Mr. Travers responded to questions from Councillors Damerla and Ras on stock accounting and how it is performed, and issues about people defrauding the government. He further noted that he has a team that can educate and speak to Council on fraud analysis.

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

8. **CONSENT AGENDA** - Nil

9. **MATTERS TO BE CONSIDERED**

9.1 <u>2020 Audit Plan</u>

   This item was discussed during item 6.1.

RECOMMENDATION AC-0009-2020

Moved By Councillor Dasko

1. That the report dated November 20, 2020 from the Commissioner of Corporate Services and Chief Financial Officer titled "2020 Audit Plan", be received for information.

2. That the Audit Committee Chair, Commissioner of Corporate Services and Chief Financial Officer and Director of Finance and Treasurer be authorized to execute the Audit Engagement Letter for the fiscal year 2020.

YES (5): Mayor Crombie, Councillor Dasko, Councillor Ras, Councillor R. Starr, and Councillor Damerla

Carried (5 to 0)

9.2   Final Audit Reports:

1. Transportation & Works Department, Traffic Management & Municipal Parking Division, Municipal Parking Section – Paid Parking Audit

2. Transportation & Works Department, Works Operations and Maintenance Division, Works Admin, Operations and Maintenance Section – Signs and Pavement Markings Audit

Mark Beauparlant, Senior Internal Auditor, presented on the results of the Municipal Parking Audit 2020. Mr. Beauparlant spoke to the significant impact of parking revenue, which includes a $1 million shortfall due to Covid-19. Mr. Beauparlant gave a brief overview on the parking program background;; which includes a set of recommendations over the next 2-5 years that focus on operations, a total of 14 recommendations resulted from this. Management has agreed to all 14 recommendations; 2 are expected to be completed by year-end; 8 are expected to be completed throughout 2021; 1 is expected to be completed in 2022; 2 are expected to be completed throughout 2023, and 1 is expected to be completed in 2024.

Mr. Beauparlant mentioned in his presentation that there is currently $1.4 million in unused capital for projects still waiting in the books. Members of Committee inquired about the following: unused funds for capital projects, reserve funds, Port Credit parking structure, third party entities for parking, what is the best option for the City with respect to pay and display, centralized parking and annual parking review.

Geoff Wright, Transportation and Works, spoke to the process for capital project funding as it relates to project accounts and/or returning funds if required. Jamie Brown, title responded to the questions and spoke to the processes and difficulty operating pay and display and running ourselves. The Parking Master Plan provides direction for the use of

future handhelds as well as new technologies. Mr. Brown spoke to the $1.4 million of unused funds in areas of strategy and development that is tied to the Parking Master Plan, and noted that a portion of the funds in the amount of $100,000 is dedicated to parking maintenance.

Mr. Wright spoke to the Port Credit parking structure and how these capital projects can be financed and the need to review parking revenues to offset future pressures. Jeff Jackson, Director, Finance and Treasurer spoke to the pre-planning process and the long range forecast to get a good sense of what other financial restraints are out there. Mr. Wright spoke to the municipal parking program development, growth and how the plan is managed.

Barb Webster, Senior Internal Auditor, provided a presentation on the Signs and Pavement Markings Audit and spoke to the impacts of the pandemic, the creation of signage for use throughout the City, maintenance of the signs, signs to advise motorists and , provide guidance and information to the public while complying with Provincial Legislation. The examination of the risk mitigation for the business operations with emphasis on payments, inventory compliance with provincial regulations, applicable by-laws, corporate policies and procedures.

Details of the audit recommendations noting Management has agreed to all of the recommendations: One (1) will be completed by the end of December 2020; one (1) will be completed by end of March 2021; five (5) will be completed by the end of June 2021; one (1) by end of September 2021; five (5) by end of December 2021; two (2) will be completed by March 31, 2022, and the final one (1) at the end of December 2023.

Councillor Damerla expressed concerns about a sign in Ward 7 that should be changed due to size and placement. Mr. Wright spoke to the matter and explained that signage falls under two categories; required signs (determined size guidelines through the Highway Traffic Act) and custom signs flexibility. Mickey Frost, Director, Works Operations and Maintenance spoke to having staff work with Councillor Damerla to remedy the sign.

Councillor Ras, inquired about the Senior Manager approval process. Ms. Webster advised that the practice no longer takes place. This is why the recommendation was put through to follow guidelines. Luis Souza, Director, Internal Audit spoke to the recommendation, noting that Material Management and leadership needs to be involved in the surety process. Councillor Ras further inquired about the system not being electronic and Mr. Wright advised that it's in the plans to develop an electric system that is tied into the work order system, and staff are looking into an interim solution. Councillor Ras inquired about the renovations being done without Facilities being aware. Mr. Wright stated it's been an ongoing issue over the years and it's now being corrected, including identifying health and safety concerns. Mr. Wright further spoke about the high

turnover rate and its impact. Mr. Souza spoke to the process, and reviewing recommendations audits every 6 months.

RECOMMENDATION AC-0010-2020
Moved By Councillor Ras

That the report dated November 23, 2020 from the Director, Internal Audit with respect to final audit reports:

1. Transportation & Works Department, Traffic Management & Municipal Parking Division, Municipal Parking Section – Paid Parking Audit; and,
2. Transportation & Works Department, Works Operations and Maintenance Division, Works Admin, Operations and Maintenance Section – Signs and Pavement Markings Audit

be received for information.

YES (5): Mayor Crombie, Councillor Dasko, Councillor Ras, Councillor R. Starr, and Councillor Damerla

Carried (5 to 0)

10. **INFORMATION ITEMS**

10.1 2021 Audit Committee Meeting Dates Memo

RECOMMENDATION AC-0011-2020
Moved By Councillor Dasko

That the memo from Allyson D'Ovidio, Legislative Coordinator entitled "2021 Audit Committee Meeting dates" be received.

YES (5): Mayor Crombie, Councillor Dasko, Councillor Ras, Councillor R. Starr, and Councillor Damerla

Carried (5 to 0)

10.2 2021 Audit Committee Chair Duty Memo

RECOMMENDATION AC-0012-2020
Moved By Councillor Ras

That the memo from Allyson D'Ovidio, Legislative Coordinator entitled "2021 Audit Committee Chair Duty" be received.

YES (5): Mayor Crombie, Councillor Dasko, Councillor Ras, Councillor R. Starr, and Councillor Damerla

Carried (5 to 0)

11. **OTHER BUSINESS**

Luis Souza, Director, Internal Audit welcomed Yianni Foufas and Ahmed Abuasad, Senior Internal Auditors to the team.

12. **DATE OF NEXT MEETING** - Monday, March 1, 2021

13. **ADJOURNMENT** - 10:54 AM (Mayor Crombie)

City of Mississauga
Corporate Report

MISSISSAUGA

Date: February 16, 2021	Originator's files:
To: Chair and Members of Audit Committee	
From: Luis H. Souza, CPA, CMA, CIA Director, Internal Audit	Meeting date: March 1, 2021

Subject

Final Audit Reports:
   1. **Corporate Services Department, Finance Division, Accounts Payable Section – Procurement Cards Audit**
   2. **Corporate Services Department, Information Technology Division – IT Projects Audit**

Recommendation

That the report dated February 16, 2021 from the Director, Internal Audit with respect to final audit reports:

   1. Corporate Services Department, Finance Division, Accounts Payable Section – Procurement Cards Audit; and,
   2. Corporate Services Department, Information Technology Division – IT Projects Audit

be received for information.

Background

In accordance with the Terms of Reference for the Audit Committee (By-law 0069–2015), the Committee is responsible for, "reviewing reports from the Director of Internal Audit identifying audit issues and the steps to resolve them [and] reviewing the adequacy of the management responses to audit concerns, having regard to the risks and the costs involved."

Comments

Internal Audit has completed finalization of the following two audits:

1. Corporate Services Department, Finance Division, Accounts Payable Section – Procurement Cards Audit; and,
2. Corporate Services Department, Information Technology Division – IT Projects Audit

The two audit reports are hereby submitted to the Audit Committee for consideration.

Financial Impact

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

Conclusion

The final reports for Corporate Services Department, Finance Division, Accounts Payable Section – Procurement Cards Audit; and Corporate Services Department, Information Technology Division – IT Projects Audit are now complete and are submitted for consideration by the Audit Committee.

Attachments

Appendix   1.   Corporate Services Department, Finance Division, Accounts Payable Section – Procurement Cards Audit

               2.   Corporate Services Department, Information Technology Division - IT Projects Audit

Luis H. Souza, CPA, CMA, CIA
Director, Internal Audit

Prepared by: Karen Hobbs, Administrative Coordinator

City of Mississauga
Internal Audit Report

CORPORATE SERVICES DEPARTMENT
FINANCE DIVISION
ACCOUNTS PAYABLE SECTION
PROCUREMENT CARDS AUDIT

February 2, 2021

City Manager's Department
Internal Audit Division

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CORPORATE SERVICES DEPARTMENT
FINANCE DIVISION
ACCOUNTS PAYABLE SECTION
PROCUREMENT CARDS AUDIT

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KPMG LLP, Chartered Accountants, External Auditor

Corporate Services Department
Finance Division
Accounts Payable Section
Procurement Cards Audit

BACKGROUND

The Procurement Card (PCard) Program aims to streamline the process for low-value and some medium-value acquisitions (essentially legal fees) at the City of Mississauga. It provides staff with a simple and quick method of payment and consequently reduces the administrative burden on Purchasing and Accounts Payable. Procurement cards are akin to credit cards and accepted by any business establishment that allows Visa as a form of payment.

Similarly, the Visa Payables Automation (VPA) program also allows a simplified method of payment, which is only available to Accounts Payable and used for payment of invoices from registered vendors. These payments are not restricted to LVAs.

The chart below summarizes the volume of transactions, total dollars spent, number of active PCards/registered vendors and total rebate received through the PCard Program for 2019 and 2020. Please note that at the time of writing this report, the 2020 numbers were not finalized to provide an accurate dollar value of the rebate received.

	2019		2020	
	PCARD	VPA	PCARD	VPA
No. of Transactions	52K	1695	32K	1611
Total Expenditure ($)	$18.9M	$8.8M	$17.3M	$8.8M
No of Active Cards/ Registered Vendors	1214	250	1072	317
Total Rebate	$197K	$93K	-	-

SCOPE

The audit focused on the business objectives of the PCard and VPA programs, including usage, adoption and governance. It also focused on the card's lifecycle; from issuance and use to reconciliation and review to final deactivation of the PCard. Where transactional testing was necessary, we reviewed transactions from January 2019 to October 2020.

Areas out-of-scope
This audit did not review the following:
- Expenditures made by Members of Council. Review of these expenses is monitored by Finance, and concerns, if any, are managed by the Integrity Commissioner.
- The opportunity and necessity of the purchases acquired through procurement cards; only, where applicable, their legitimacy and approval process. Opportunity and necessity are supposed to be evaluated by each approver and may be subject to specific audits in each unit.

- Processes involved with GST/HST rate reviews, tax filings, and collections. A full tax review would require specialization in the field of taxes.

OBJECTIVES

The audit was performed in accordance with the International Standards for the Professional Practice of Internal Auditing, and was guided by the risk assessment performed in August in conjunction with management. The audit focused on the review of the adequacy of internal controls that mitigate relevant risks related to the following business objectives:

A) To facilitate the majority of payments of low-value acquisitions for the Corporation in a cost-effective manner (including process efficiencies, proper management of cards and review of expenses, and maximizing rebates);
B) To ensure procurement card holders and approvers are aware of their roles and responsibilities; and
C) To prevent instances of fraud or inappropriate use of City funds.

SUMMARY OF OBSERVATIONS

The audit noted several benefits that relate to the Procurement Card Program. The integration of the program with Accounts Payable and the ERP system streamlines the procure-to-pay process, ensures all expenses are approved by the appropriate level and supporting documentation is retained and readily accessible, and reduces the labour and time-intensive purchasing process. These benefits are further supported by a thorough and comprehensive Corporate Policy and Procedure for Procurement Cards, and an audit trail built into the system which improves the auditability of user access and activities.

Our main observations relate to communication of the program objectives, understanding of adequate supporting documentation and allowable business expenses, and monitoring and enforcement of non-compliant expenditures.

A comprehensive list of observations and recommendations was provided to Finance management and other relevant areas, along with a separate list of low-risk process improvement opportunities.

The most relevant observations and recommendations are summarized below. Appendix A outlines all detailed recommendations and the corresponding action plans proposed by management.

Develop an Effective Training and Communication Program
Many of the recurring errors found in the review of a sample of transactions, such as inadequate supporting documentation, transaction splitting, expensing of non-allowable expenditures and sharing of PCards, stem from the lack of knowledge by both the cardholders and approvers regarding the rules and requirements of the program.

Although the existing e-Learning module provides PCard users with a general understanding of the applicable Corporate Policies and Procedures on spending, it is only required at the time the

card is first issued, without regular refreshers or updates. Furthermore, the existing training program is not detailed enough to effectively prevent common errors, is not regularly updated and does not support staff who exhibit repeated non-compliance with Corporate Policies and Procedures. In addition, the training is not supported by a robust communication plan, aimed at reinforcing its key messages and ensuring increased awareness among staff.

The lack of thorough understanding of requirements by users and approvers increases the risk that incorrect or wrongful purchases will be accepted and processed, and reduces the City's ability to hold them accountable should such a problem occur. In particular, approvers are the first line of defense within the PCard process. Therefore, if they are not educated on what to look for on an invoice, what to do when an ineligible expense is put through, or actions to take when an alert/warning appears, it may result in non-compliance with regulatory bodies, financial loss or negative public scrutiny over the City's expenses.

Strengthen the Audit Programs for Concur and Accounts Payable

All PCard transactions undergo a "receipt audit" by Concur Auditors, an external service provider, which is expected to validate the receipt attached against the date, amount and expense type designated by the originator in the Concur Expense system. Our review noted instances where Concur audits did not effectively flag simple errors. As well, the workflow in the system allows approvers to override certain alerts and approve the transactions twice without additional scrutiny (which we suggest should be performed by Accounts Payable (AP) staff). This resulted in some instances of payments of expenses that were not compliant with the applicable requirements.

While the errors were not material, nor were they indicative of wrongdoing, additional levels of scrutiny, such as the ones provided by Concur Audit and the AP review, are intended to provide the organization with a stronger ability to avoid wrongful or erroneous transactions being paid. The errors identified in our review demonstrate that there needs to be more rigor in those reviews, to fully achieve this objective.

Review and Amend Tier Levels on an Annual Basis

Tier levels determine the transactional and monthly spending limits on a specific procurement card. These are established and approved by the PCard holder's supervisor, manager or director at the time of first issuance of the card or when a change to tier level is requested.

A review of the current tier level assignments showed an absence of regular review of the approved amounts by the business unit, resulting, on one hand, employees with tier levels well above their business needs, while on the other, missed opportunities of using a PCard for many low-value acquisition transactions due to the employee not having transactional limits that were aligned with their operational needs.

Ensure Individual Accountability of PCard Holders

It has been common practice in certain business areas that administrative staff's PCards are used to process expenses for other team members such as professional dues, training courses, etc. Although the intention of these transactions is permissible, the accountability of the transactions affected in this manner is shifted from the actual user to the administrative staff. There is also a concern that this might allow for undue influence when administrative staff are put in a position to charge transactions that should otherwise be placed on a direct report's card.

In particular, our review found three instances in which a supervisor/approver was the recipient of the goods and/or services purchased. Although the expense appeared to be a legitimate business expense in these cases, an approver should not approve expenses in which he or she has a direct benefit.

Timely Deactivation of PCards

PCards are expected to be deactivated or placed on hold when an employee is terminated, retired and/or on a leave of absence. During the period of the review, 35 PCards in those situations were still active, some since 2018 (with 19 of those cases occurring in 2020). No further transactions transpired after the employee's last day of work and, upon being informed, management promptly deactivated these cards.

Timely Reconciliation of Clearing Account

Clearing accounts are used as temporary accounts to facilitate PCard and Visa Payables Automation (VPA) transactions until the reconciliation process is settled. We noted that both clearing accounts had outstanding transactions from the following years:

Year	PCard	VPA
2017	$0	$8.1K
2018	$110K	$3.1K
2019	$63K	$3.7K
Total	$173K	$14.9K

Accounts Payable is working with the business units and vendors to rectify these transactions, and going forward committed to clear the accounts on a monthly basis. By the end of December 2020, the cumulative balance for the PCard and VPA clearing accounts were $16.6K and $34, respectively.

CONCLUSION

The program needs to strengthen its support to the user areas and their staff, in order to improve their awareness and capabilities related to their roles and responsibilities, as well as enforcing rules over allowable expenditures.

Fraud has not been observed in the limited sample analyzed; however, our observations will also reduce the potential risk of fraud going unnoticed by increasing the City's ability to detect and contain any suspicious situation.

The control environment over the Procurement Card Program is generally effective and relatively few errors were observed. The program has been effective in streamlining the procurement of low-value acquisitions, which has lead to efficiencies and cost savings. However, the program needs to strengthen its support to the user areas and their staff through development of a communication plan to increase utilization of PCards and reinforce knowledge of the process and its requirements. Ongoing training for users and approvers to align purchases with Corporate Policies and Procedures is also needed, as well as reinforcing the expense audit process and timely reconciliation of clearing accounts, among others.

A total of 10 recommendations resulted from this audit. Details of the audit recommendations and management comments can be found in Appendix A.

Management has agreed to all 10 recommendations, which should be completed by the end of 2021.

Internal Audit would like to thank the Director, Finance and Treasurer, the Manager, Financial and Treasury Services, as well as the Accounts Payable team who provided their time, support and assistance during the audit.

_____
Luis H. Souza, CPA, CMA, CIA
Director, Internal Audit

Auditor: Amy Truong, CPA, CMA, CIA
             Senior Internal Auditor

Rec	Recommendation	Priority (H/M/L)	Comments/Status	Classification
1	That the Procurement Card training program be enhanced to better support the needs of the PCard holders and approvers, including effective monitoring of common errors, regular updates of the content and refresher training as required on a periodic basis and ad-hoc for cases of repeated non-compliance with Corporate Policies and Procedures. This does not relate to the technical use of the system.	H	Finance agrees with the recommendation. The PCard training program will be enhanced to better support the needs of PCard holders and approvers, along with partnering with Human Resources to make PCard approver training mandatory. To be completed by December 31, 2021	Compliance with and Clarification of Corporate Requirements
2	That audit rules in Concur Expense be reviewed and updated to ensure Accounts Payable is able to scrutinize expenses that have been flagged with a possible error.	M	Finance agrees with the recommendation. All Concur Expense audit rules will be reviewed to provide additional levels of scrutiny where warranted. To be completed by June 30, 2021	Operational Control and Financial Reporting
3	That Accounts Payable develop an audit program to assist with the performance of their sampling of transactions.	M	Finance agrees with the recommendation. A more comprehensive audit process for Accounts Payable to review transactions and new supporting technology will be implemented in 2021, following the completion of the SAP upgrade. To be completed by December 31, 2021	Operational Control and Financial Reporting
4	That an exceptions report be developed and provided to management annually for approval which identifies recommended changes in tier levels.	M	Finance agrees with the recommendation. Accounts Payable will develop a standard operating procedure to recommend and re-assign tier assignments where appropriate on an	Efficiency and Effectiveness

			annual basis, along with collaborating with Human Resources to be notified following staff position changes. To be completed by March 31, 2021	
5	That on a quarterly basis, Accounts Payable identify divisions who are submitting low value invoices to vendors who accept Visa as a form of payment. This should be included in the communication plan discussed in recommendation 6.	M	Finance agrees with the recommendation. Accounts Payable will develop a standard operating procedure to identify low value invoices that accept payment by Visa and notify divisions to encourage payment by PCard. To be completed by March 31, 2021	Efficiency and Effectiveness
6	That the communication plan be enhanced (e.g. increase frequency, methods of communication) to promote the PCard Program, including identifying employees who make low-value purchases.	M	Finance agrees with the recommendation, and will enhance its communication tactics in partnership with Materiel Management on promoting PCard use and identifying low value purchases on a more frequent basis. To be completed by June 30, 2021	Efficiency and Effectiveness
7	That all PCard holders be informed that the practice of sharing cards is to be discontinued.	M	Finance agrees with the recommendation, and will include communication on the sharing of PCards in the communication plan. To be completed by March 31, 2021	Operational Control and Financial Reporting
8	That periodic review of active PCards against employees' work status be conducted.	H	Finance agrees with the recommendation. Active PCards will be reviewed quarterly against employee status. To be completed by June 30, 2021	Operational Control and Financial Reporting

9	That allowances be reimbursed through Concur Expense and a limit be established for the cost element related to the allowance.	M	Finance agrees with the recommendation. All employee reimbursements, including safety footwear, will be processed in SAP Concur Expense. To be completed by June 30, 2021	Efficiency and Effectiveness
10	That variances more than two months old be actioned and going forward adequate supporting documentation be included for items that are not reconciled timely.	M	Finance agrees with the recommendation. Variances and reconciling items from the PCard and VPA clearing accounts will be actioned monthly. At the end of 2020, the balance of the PCard clearing account was $16.6K, and the balance of the VPA clearing account was $34. To be completed by March 31, 2021	Operational Control and Financial Reporting

City of Mississauga
Internal Audit Report

CORPORATE SERVICES DEPARTMENT
INFORMATION TECHNOLOGY DIVISION
IT PROJECTS AUDIT

February 12, 2021

City Manager's Department
Internal Audit Division

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Report on Corporate Services Department, Information Technology Division – IT Projects Audit

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IT PROJECTS AUDIT

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- Senior Manager, Enterprise Business Solutions
- Manager, IT Portfolio & Development
- Manager, Financial and Treasury Services

KPMG LLP, Chartered Accountants, External Auditor

Corporate Services Department
Information Technology Division
IT Projects Audit

BACKGROUND

Currently at the City of Mississauga, Information Technology (IT) Projects are planned and executed by the Information Technology Division, in conjunction with the business units and at times broader stakeholders within the organization.

IT manages a sizeable collection of initiatives, of varied nature, type, size, budget, schedule, complexity, business value and strategic importance. These initiatives are classified into different categories, such as projects, work requests, system/hardware upgrades, hardware purchases, etc., each of which may have different requirements in terms of process, supporting documentation and governance.

The portfolio of projects derives mainly from the priorities identified in annual business plans, the IT Master Plan, operational plans, direction from Council and the Leadership Team and funding opportunities available from external sources. The Technology Roadmaps help the business and IT reach a consensus about needs and future developments, providing a mechanism to help forecast technology investments, and a framework to help plan and coordinate technology development and implementation.

There are approximately 250 non-union employees in the IT Division within the Corporate Services Department. The division is comprised of six sections which include Architecture and Innovation, City Portfolio, Digital Services, Enterprise Business Solutions, Infrastructure Services and Service Management.

Capital expenditures were around $13.5M in 2018 and $16.6M in 2019, while operating expenses totalled $28.0M and $29.7M respectively.

SCOPE AND OBJECTIVES

The audit examined the adequacy of processes and controls around the management of the IT Division's projects and portfolio, and their adequacy in mitigating the business risks identified in conjunction with management at the start of the review. Specifically, the objectives of the review included assessing if the existing process ensures that:

- There is alignment between business and IT in the initiation, execution, validation and testing of IT projects;
- IT projects follow the IT development lifecycle in accordance with IT policies, guidelines and the IT Plan;
- There is effective and efficient portfolio and project management oversight, reporting and administration, including approvals of material IT Projects by senior management; and,
- IT Solution readiness activity is being completed timely, accurately and effectively, and that all pertinent stakeholders are engaged in the associated processes.

The approach included an initial risk workshop with management, several interviews with the areas responsible for project and portfolio management, review of relevant policies, procedures, guidelines, roadmaps, project management documents and other relevant documentation, and a review of a sample of projects to assess conformity with the applicable methodology, accuracy in reporting and adherence to governance principles.

The sample of projects was taken from IT reports detailing projects completed in the years 2018 and 2019.

The scope did not include IT initiatives not categorized as IT projects (e.g. work requests, minor upgrades, etc.) or mixed projects that are led by other areas and have a minor IT component. As this review focused on the management of the portfolio, the scope also did not include a thorough review of individual projects and substantive testing of budgets, cost reporting or external reporting.

SUMMARY OF OBSERVATIONS

In general, IT provides thorough oversight on the projects under its direct responsibility, albeit certain processes are manual or scattered in several systems. While reporting is reasonable, IT would benefit from streamlining certain processes and implementing a single database to support the management of the various initiatives.

Our main observations relate to further clarifying and determining the level of documentation required for the various categories of IT initiatives, establishing a central database and system to manage, provide governance and oversight at the IT portfolio level, establishing a detailed time tracking tool to support resource and capacity management, and following a consistent methodology for capitalizing labour costs.

To improve and streamline the information, management advised that new controls (i.e. signed project charters with clearly defined governance structure for all projects, standardized progress reporting via the CPS Dashboard, implementing technical review boards, etc.) have been established. Internal Audit's sample focused on projects complete in 2018 and 2019, which were not subject to the new controls. While these appear to be positive steps, our recommendations are aimed at complementing them and continuously improving the governance and control processes.

A detailed list of observations and recommendations was provided to management and other applicable areas, along with a separate list of low-risk opportunities for improvement.

A summary of the observations and recommendations is described below. Appendix A outlines the detailed recommendations and the action plans proposed by management.

Establish a central system to provide management and oversight of all IT initiatives, and reinforce governance
Several separate processes exist to manage basic and critical information regarding IT initiatives (i.e. various versions of the Work Request system, IT Capital Works-in-Progress spreadsheet, Year-End IT Portfolio Report, etc.). While information is available in several

systems, a comprehensive central database of IT initiatives has not been implemented to capture and monitor information of the initiatives from inception to completion.

Furthermore, relevant process steps (i.e. checkpoints or milestones) that a project must achieve prior to moving to the next phase are not clearly defined and monitored, and are dependent on the experience and discretion of staff and managers.

Moving to a central portfolio management tool as a "one source of truth" for relevant information around the initiatives can provide management with increased ability to plan, review, analyze, monitor and manage the portfolio. Moreover, it can increase consistency and accuracy in reporting, and facilitate identifying trends and early recognition of issues and risks (i.e. use of time [triggering delays], resources [affecting productivity], budget [causing cost overruns], poor planning, execution of initiatives, etc.).

Formally document relevant processes and requirements for the different categories of IT initiatives
Internal Audit reviewed a sample of twelve (12) initiatives categorized as "projects" and found that four (4) were treated as a project internally, qualifying them for a more rigorous project management process; whereas the remaining eight (8) were categorized as other initiatives (i.e. work requests, upgrades, etc.). The documentation that exists does not consistently differentiate the various initiatives, allowing for interpretation around the process and the level of documentation required for each initiative.

Reinforce adherence to Project Management methodologies and standards
Internal Audit reviewed a sample of four (4) initiatives categorized as "projects" and noted that project management methodology was applied for the most part. IT is moving towards the agile methodology for projects, when deemed appropriate; however, Internal Audit noted standards related to agile methodology have not been defined at a divisional level. Management advised us that while the standards have not been defined, training in the methodology has been provided to a number of employees.

By not documenting standard methodologies (be they waterfall, agile or other), there is increased risk that critical steps/gates within an IT Project could be missed. Additionally, key stakeholders may not be sufficiently engaged throughout the process or in a timely manner; scope, rationale and business value may not be clearly defined and agreed to, and remediation and resource utilization may not be effective or efficient on projects.

Establish and implement a detailed time tracking tool for IT staff to support enhanced resource and capacity management
Currently, a process to track time spent by IT staff on each relevant project or other IT initiatives has not been implemented. Management indicated that time tracking is planned to be implemented for resources spending more than 70% of their time on capital projects for chargeback purposes. While it would be a positive development, time will not be tracked for resources who do not fall into that classification.

Measuring and monitoring time spent by City staff on each IT initiative could allow for accurate cost/capital allocation and be a powerful tool to increase accuracy of resource forecasting and efficiency of planning and scheduling projects. On the other hand, not accurately tracking time spent on individual initiatives can reduce the ability to forecast and schedule resources

appropriately, leading to reduced productivity, cost overruns and delays, and can result in incorrect allocation of costs per project.

CONCLUSION

The governance and control environment around the portfolio of IT projects is generally effective, but with concerns related to the formal definitions, requirements and scattered methods of control. While there are a number of manual and low-automation controls that compensate for those difficulties, a more defined and clearly communicated process would result in added efficiency and reduction of errors. Additionally, consistently tracking staff time and reflecting it in the cost and reporting processes can enhance resource and capacity management.

A total of eight (8) recommendations resulted from this audit. The table below summarizes the recommendations by classification and priority.
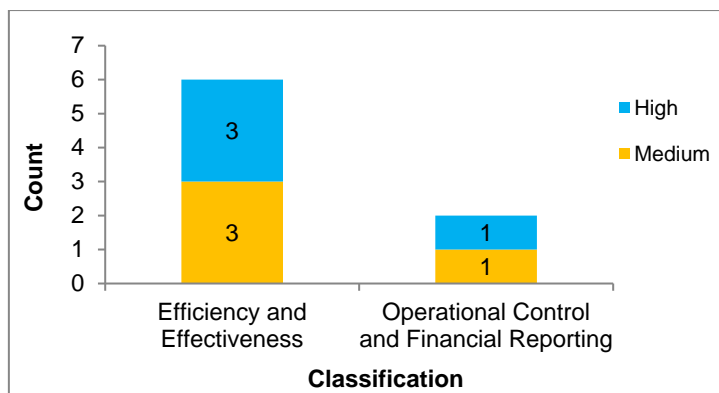
Details of the audit recommendations and management comments can be found in Appendix A.

Management has agreed to all eight (8) recommendations. One (1) will be completed by end of December 2021, two (2) will be completed by end of June 2022, and the remaining five (5) will be completed by March 2023.

Internal Audit would like to thank the Director, IT & CIO, IT Senior Managers, IT staff, and the Director, Finance & Treasurer for their time and assistance during the audit.

_____
Luis H. Souza, CPA, CMA, CIA
Director, Internal Audit

Auditors: Vandana Waghela, PMP, CISA
             Internal Auditor

             Yianni Foufas, MBA
             Senior Internal Auditor

Rec	Recommendation	Priority (H/M/L)	Comments/Status	Classification
1	That Information Technology develop processes/procedures/guidelines for portfolio and project management that apply to all sections within IT (i.e. definition of IT initiatives, process steps and level of documentation required for the various IT initiatives, etc.).	Medium	Due to the size and complexity of the project portfolio, IT recognizes that there are inconsistencies with the application of processes, procedures, and guidelines across teams, and as such will: a) In the short term, develop a communication plan targeting project managers and project leaders to increase awareness of project and portfolio management expectations. To be completed by August 31, 2021 b) In the long term, implement an integrated project portfolio management tool, which will be configured to reinforce the rules supporting defined processes, procedures, and guidelines. To be completed by March 31, 2023	Efficiency and Effectiveness
2	That Information Technology clearly define the steps, controls and requirements of the methodology that will be required of each project, and formally provide guidance to its staff in the form of documented procedures, training and oversight, to ensure that all critical steps are being followed in a consistent and effective manner.	Medium	IT will continue to evolve and implement process improvements at a pace that is suited to the maturity level of the division and will: a) In the short term, develop a communication plan targeting project practitioners to define and reinforce the mandatory steps/requirements throughout the lifecycle as well as required documentation for effective project control. To be completed by August 31, 2021 b) In the long term, implement an integrated project portfolio management tool, which will be configured with business rules to reinforce project management best practices and	Efficiency and Effectiveness

			prescribed methodologies. To be completed by March 31, 2023	

3	That Information Technology establish a quality assurance review process (i.e. checkpoints, quality gates, etc.) at the project and portfolio levels, to ensure critical steps are performed and adequate documentation is developed for all IT projects.	Medium	IT agrees with the recommendation of implementing additional quality assurance reviews throughout the project management lifecycle.
			
			IT will:
			a) In the short term, develop a communication plan for project practitioners and IT portfolio managers describing quality control measures for project and portfolio management.
			
			   To be completed by August 31, 2021
			
			b) In the short term, configure the CPS Project Portfolio reporting Dashboard with quality control rules and reports.
			
			   To be completed by August 31, 2021
			
			c) In the long term, implement an integrated project portfolio management tool, configured with quality control rules to ensure adherence to prescribed methodologies.
			
			   To be completed by March 31, 2023
				Efficiency and Effectiveness

4	That Information Technology adopt a central portfolio management tool to capture vital information from inception to completion (as determined for each type of initiative) and to function as the "single source of truth" for information related to all IT initiatives, both at a portfolio and project management level. Consideration should be given to including information such as: name, scope, owner, sponsor, work description, BR, status, integration,	High	IT agrees with the recommendation and seeks to procure, configure and implement an integrated project portfolio management tool. To be completed by March 31, 2023	Efficiency and Effectiveness

	baseline vs. actual, work type (project, work request, upgrade, etc.), funding source (capital, operating), budget (initial, additional, actual, returned), timelines (milestones, baseline & actual), resources (skill set required, duration, etc.), risks and dependencies.			
5	That Information Technology adapt their reports (i.e. IT Capital WIP, project portfolio reporting, CPS Dashboard, etc.) and control processes to use such repository (see Recommendation #4) as their main input.	High	IT agrees with the recommendation and will include the suggested reporting requirements in the feature set for a future project portfolio management tool. To be completed by March 31, 2023	Efficiency and Effectiveness
6	That Information Technology reinforce project portfolio management processes which enable governance, control processes and oversight of individual projects as well as the overall portfolio for each section and at the divisional level.	High	IT has implemented a number of control processes and oversight management for individual projects and the IT portfolio. IT acknowledges that more support for staff is required to ensure consistent application of processes and quality assurance, and will develop a communication plan targeting project managers, project leaders and IT portfolio managers to reinforce controls and quality assurance processes for effective project management. To be completed by August 31, 2021	Efficiency and Effectiveness
7	That Information Technology establish and implement a detailed time tracking tool for all IT staff and any staff paid from the IT budget (i.e. Legal Counsel, Buyer, etc.) for resource and capacity management.	High	IT agrees that a time tracking solution is required and notes that this is a need across the corporation. Two specific initiatives are planned to implement Time Tracking for the City starting with the Automated Staffing Solution (only Fire funded at this time) followed by the Fiori App enhancements to track time and allocate for chargebacks, although the initiative is not prioritized and can only take place after the S4 Hana upgrade. The target go-live for Fiori Time Sheets, funded in 2020 IT Budget, is Q2 2022. In the interim, IT has adopted the Finance temporary spreadsheet solution for assigning time that would be recovered to a Capital budget; this would not be for all staff so not inclusive of all IT staff time being tracked.	Operational Control and Financial Reporting

			Legal and Procurement staff are fully funded by the IT Capital budget and are full-time permanent staff. This was approved by Council. A good portion of their time is spent on contract renewals and in many cases there is no capital budget or project; just a renewal. So the allocation of their costs has been distributed to a set of capital PN's. Action to address this issue in the long term is the implementation of the Fiori Timesheets. To be completed by March 31, 2022	
8	That Finance review the methodology for capitalizing costs from other divisions to IT capital projects.	Medium	Finance will revisit the cost allocation process for employees allocated to projects of other areas and determine the most efficient and effective way to distribute them. Once that is defined, Finance will work with IT on the implementation of the solution. To be completed by March 31, 2022	Operational Control and Financial Reporting

City of Mississauga

Corporate Report

MISSISSAUGA

Date:	February 8, 2021	Originator's files:
To:	Chair and Members of Audit Committee	
From:	Paul A. Mitcham, P.Eng., MBA City Manager and Chief Administrative Officer	Meeting date: March 1, 2021

Subject

Status of Outstanding Audit Recommendations as of December 31, 2020

Recommendation

That the Corporate Report dated February 8, 2021 from the City Manager & Chief Administrative Officer regarding the status of outstanding audit recommendations as of December 31, 2020 be received for information.

Background

The terms of reference for the Audit Committee (By-law 0069-2015) requires the submission of an annual report from the City Manager and Chief Administrative Officer indicating the progress made in resolving the issues previously raised by Internal Audit and by the City's External Auditor. At the November 2011 Audit Committee meeting, members requested that bi-annual progress updates be submitted.

The value of Internal Audit is reflected in an improvement in the control environment. Through Audit's observations and recommendations, risks are identified and action plans are developed to address risks and control gaps. The effective monitoring and implementation of action plans ensures those risks are mitigated to an acceptable level.
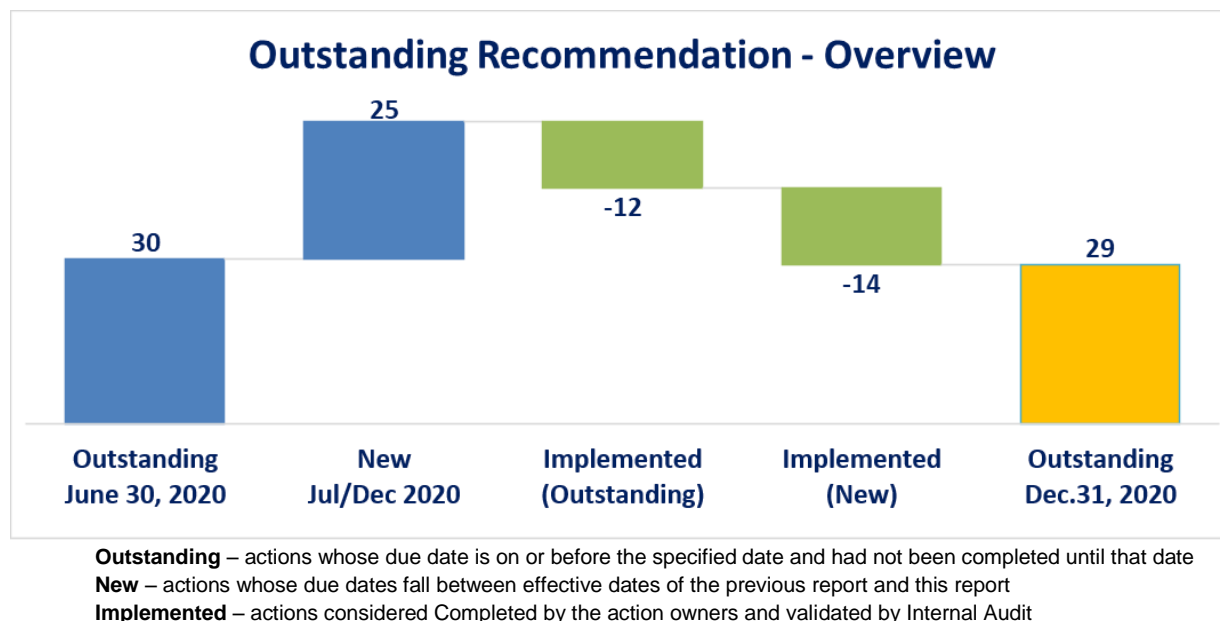
In the latter part of 2020, Internal Audit implemented a new tool to manage the progress of the recommendations, which allows for greater insight on the status and timing of the solutions, and other relevant aspects of risk mitigation.

The current report includes some of those insights and shows the status as of December 31, 2020.

Comments

The current status of the recommendations is provided by the various action owners throughout the Corporation. Internal Audit provides support and advice as required and validates the solutions when they are reported as "Completed."

The evolution of the audit recommendations since June 30, 2020 (the effective date of the previous status report to the Audit Committee) is presented in the chart below.

Outstanding – actions whose due date is on or before the specified date and had not been completed until that date
New – actions whose due dates fall between effective dates of the previous report and this report
Implemented – actions considered Completed by the action owners and validated by Internal Audit

The chart shows action items that have due dates on or before the effective date of this report. Not depicted in the chart are 54 other action items in the pipeline that are due on future dates; 33 of them will be due on or before June 30, 2021. These numbers will increase as Internal Audit publishes new reports in the period.

As seen in the chart, from the thirty (30) previously outstanding recommendations, twelve (12) have since been completed and eighteen (18) recommendations remain outstanding. From the twenty-five (25) recommendations that were due between July 1, 2020 and December 31, 2020, fourteen (14) have been completed and the remaining eleven (11) recommendations are in various stages of implementation.

All completed actions have been validated by Internal Audit.

A summary of the progress of recommendations which were outstanding as of June 30, 2020 and those scheduled for completion from July 1 to December 31, 2020 is provided in **Appendix 1**.

Delayed solutions

For various reasons, action owners may need to provide a revised date for actions under their responsibility. The reasons may include delays in obtaining budget approval, difficulties in finding and implementing the right solution and reduced capacity due to competing priorities and emergencies, among others.

While many action plans are completed on time or with minimal delays, currently fifteen (15) recommendations were delayed between one (1) and four (4) years from their original target dates.

Seven (7) of these actions were derived from the 2019 Street Lighting Program audit report, with delays between 1 and 2 years. These delays are a result of a change in project leadership, which included a retirement and consequent delays in building the project team, to focus on the project's needs and address the recommendations. Management has provided updates to Council on the project progress.

Three (3) actions come from the 2019 Non-Union Payroll audit. Two of these are related to updates on the protocol for terminations, which has been prepared and is currently going through review and approval, with a revised date of March 2021. The other action is dependent on the full implementation of SAP Fiori. It is operating in 14 divisions and full implementation is expected by December 2023.

The remaining long-delayed actions are related to the audits of Mississauga Sport Zone Cash Handling, MFES Building and Fleet Maintenance, Single, Sole Source and Emergency Acquisition, Library Acquisitions and CLASS Facilities Rental.

All fifteen (15) long-delayed actions have new revised dates, as well as further clarifications provided by management, which are detailed in **Appendix 2**.

In addition to the specifics of each action, each department has nominated an action leader to oversee the progress and help close these actions as soon as reasonably possible. Internal Audit is also in the process of discussing with the action owners the opportunity to implement temporary solutions to mitigate the risks identified while the areas develop the final solution.

Financial Impact

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

Conclusion

In summary, fifty-five (55) recommendations were scheduled for implementation prior to December 31, 2020 (effective date of this report) and twenty-six (26) of them were completed. Work continues on the implementation of the twenty-nine (29) recommendations that were outstanding as of December 31, 2020 and will be closely monitored to ensure timely implementation. Long-delayed actions are being prioritized by management and, where

necessary, temporary solutions to mitigate the risks will be implemented, while the action owners work on implementing the final solution.

Attachments

Appendix 1: Status of Audit Recommendations Outstanding as at December 31, 2020

Appendix 2: Status of Audit Recommendations Outstanding and extended for more than a year as of December 31, 2020

_____
Paul A. Mitcham, P.Eng., MBA
City Manager and Chief Administrative Officer

Prepared by: Barb Webster, Senior Internal Auditor

STATUS OF AUDIT RECOMMENDATIONS
OUTSTANDING AS AT DECEMBER 31, 2020

(1)	(2)	(3)	(4)	(5)	(6)
Name of Audit	Date Issued (MM/YY)	Outstanding JUNE 30, 2020*	New **	Implemented/ Resolved	In Progress DECEMBER 31, 2020
F&PM Current Maintenance Contracts	10-15	2		2	
Mississauga SportZone Cash Handling	01-16	1			1
MFES Building and Fleet Maintenance	04-17	1			1
CLASS Facility Rentals	08-17	3		2	1
Works Operations Payroll	08-17	2		2	
Single, Sole Source and Emergency Acquisition	10-18	1			1
Non-Union Payroll	04-19	7		2	5
Street Lighting Program	04-19	7			7
Library Acquisitions	04-19	1			1
Infrastructure Services IT Hardware	09-19				
Cashiers Operations	09-19		1	1	
Traffic Signals & Systems Program	11-19	1	4	4	1
Stormwater Revenue	11-19	4	9	7	6
Fire Fleet Acquisition	09-20		8	3	5
Presto Revenue	09-20				
Paid Parking	11-20		2	2	
Signs and Pavement Markings	11-20		1	1	
TOTAL		**30**	**25**	**26**	**29**

* This column includes recommendations which were originally scheduled for implementation on or prior to June 30 ,2020 (effective date of the previous status report to Audit Committee)

** This column includes recommendations which were originally scheduled for implementation between June 30 and December 31, 2020 (effective date of the current status report to Audit Committee)

STATUS OF AUDIT RECOMMENDATIONS
OUTSTANDING AND EXTENDED FOR MORE THAN A YEAR
AS OF DECEMBER 31, 2020

Appendix 2

Audit	No. of Recommend-ations	Rec. #	Comments/Status
Review and Update of Business Processes			
2016 Mississauga Sport Zone Cash Handling	1	11	A Citywide policy has been completed by Security Services and is being circulated to the stakeholders for comment. Target for approval is before the end of Q2. Community Services will update their Lost and Found Standard within 3 months to comply with the policy requirements.
2019 Street Lighting Program	7	5, 6, 7, 8, 9, 10, 11	Due to a change in project leads because of a retirement, the time needed to assemble a team to adequately focus on the remediation project and concurrently address audit recommendations, the complexity of the streetlight system remediation project and a dependency on project timeliness. With a focus on the remediation project, the streetlighting team is committed to addressing the audit recommendations during the anticipated duration of the project. We are making an extensive effort to upgrade tools and practices to manage streetlighting operations and maintenance. This includes implementation of the Esri GIS application, creation of a SharePoint site for streetlighting, training and coaching all of the streetlighting team members involved in supporting the streetlighting system as well as the upcoming update of the streetlight monitoring system application. Expected completion is end of 2021.
2019 Non-union Payroll	2	1 & 13	Currently Human Resources is reviewing the newly created protocols in light of working remotely, creating the new Working Remotely Policy in the context of Council's endorsement of the Corporate recovery pillar. The protocol was reviewed by most of CPS Directors, pending the approval of the CPS Commissioner and LT as the next step. The checklist is a part of the new Termination pending the review of Commissioner CPS and LT. Target date for completion is end of March 2021.
2017 MFES Building and Fleet Maintenance	1	11	All non-truck inventory items to be purchased and installed for specific planned/demand work and invoices for parts will be allocated to the associated Work Order created for the work/building. Each service technician will be assigned a separate account number to purchase inventory and a full

STATUS OF AUDIT RECOMMENDATIONS
OUTSTANDING AND EXTENDED FOR MORE THAN A YEAR
AS OF DECEMBER 31, 2020

Appendix 2

Audit	No. of Recommend-ations	Rec. #	Comments/Status
			inventory count will be completed and reviewed annually. Development and implementation to be done by March 31, 2021.
Review and Update of a By-law			
2018 Single, Sole Source and Emergency Acquisition Audit	1	8	New Procurement By-law will be presented to the Leadership Team on February 11, then to Council in March for approval. Expected completion is by the end of Q1 2021.
2019 Library Acquisitions Audit	1	2	
Enhancement of Computer System			
2017 CLASS Facilities Rental	1	4	While the project is in progress, to mitigate risks the Director has approved the existing customers to continue to pay fees outside of established rates and fees for a specific term until Council approves a new model for storage rates and fees. This is within policy. Currently re-configuring CLASS to include storage category to onboard existing and future customers. Development of new rates and fees model for storage to be included in the proposed 2022 Recreation Rates & Fees By-law.
2019 Non-union Payroll	1	4	To ensure employees' pay is not interrupted as a result of Payroll not approving time on behalf of management, Payroll requires the full implementation of the SAP Fiori Time Attendance Reporting Solution. The solution increases accountability of staff and approvers to ensure time is entered on time with frequent reminders. Once fully implemented, Payroll will no longer approve time on behalf of Management. This is currently underway and has successfully been implemented in 14 City divisions. Target completion date is December 31, 2023.
Total	**15**		