Ref #	Department	Function	Audit Report	Audit Report Date	Audit Finding Number	Risk Rating	Details of Audit Issue		Expected Resolution Date	Revised Resolution Date	Status	Number		Owner
							Summary	Summary of Management Response				Days Past Due	Times End Date Revised	
A	Fire	Communications	Fire Emergency Communications	1-Mar-19	4	High	**Quality Assurance of Call Taking and Dispatch:** Technically, Fire 911 Communications is compliant with Section 7.7 of NFPA 1221 (Standard for the Installation, Maintenance, and Use of Emergency Services Communications Systems) because a standard operating guideline (SOG) exists and QA is performed on requested calls. The intent of the standard is not met because the SOG is dated with a last revision date of May 15, 2013, contains guidance or actions no longer relevant or that have changed, and is silent on parameters for the QA process (e.g. the percentage of calls to review, the frequency of the review, etc.). The SOG requires the supervisor to maintain a list of QA work performed including the category of incident reviewed, the telecommunicator's name and a grading of: Met Standards or Did Not Meet Standards - Coaching Provided. This list is not being maintained and it can not be determined if the Supervisor has performed QA on calls handled by each Telecommunicator. Fourteen calls were sampled for call taking and call dispatch to assess compliance with quality assurance standards. **Recommendations:** Update the quality assurance process with activities and parameters (e.g. frequency, number of calls to review, expected completion timelines, reporting requirements, etc.) required. If adopting the APCO/NENA ANS 1.107.1.2015 Standard for the Establishment of a Quality Assurance and Quality Improvement Program for Public Safety Answering Points, then determine the capacity needed to complete the QA as designed and work with the Supervisor to ensure this time is built into schedules.	**Comments:** Somewhat agree, non-emergency lines are answered "fire department", while emergency lines are answer "fire emergency". In November 2018, there was change made to how PSTs answer the fire emergency lines to ask for what city, due to the requirements of the new CAD system. The CAD system populates with the ANI/ALI information the majority of the time; however, the city/location is verified when the call in answered. As with any change in procedure, there is a time of adjustment for personnel. The Centre will continue to answer the non-emergency line with "fire department", the Centre does not recommend that a non-emergency line be answered as an emergency line. **Action Plan:** As previously mentioned, QA work has already started and was put on hold due to other time sensitive priorities and workload capacity in 2018. QA is done on an ongoing basis for major emergency calls and fire telecommunicator performance call handling times. The fire department was involved with phase one of the Business Intelligence (BI) dashboard build project, and telecommunicator performance measures dashboard was built as part of this initiative, which allows for individual or group performance times review on an ongoing basis. The QA/QI model being created supports best practice recommendations provided from APCO 1.107.1.2015 Standard (as outlined above). Performance times are also reviewed as part of a telecommunicators annual performance evaluation. NFPA 1221 is used to measure the Centre's performance and is built into the dashboard as the establish performance target, screen capture of dashboard provided below for reference. In 2019, the focus of the work will be to align Burlington fire dispatch centre quality assurance to APCO best practice recommendations and to formalize the processes to ensure QA supports continuous improvement within the Centre.	29-Nov-19		**August 2, 2019:** 1100-049 – Quality Assurance Fire Communications Centre Issued (July 18, 2019) Next follow up: August 30, 2019 **April 2019:** report recently issued. Regular follow-up scheduled for end of June.	0		Deputy Fire Chief (responsibility transferred from Manager Fire Administration and Communications)

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B	Fire	Communications	Fire Emergency Communications	1-Mar-19	2	High	**Business Continuity:** In 2017, Fire 911 Communications identified the lack of a permanent secondary location for public safety communications as a risk. Throughout 2018, work was underway to create an alternate site to support service continuity in the event the primary site is deemed inoperable. The pace of development has slowed considerably during 2018 given other priorities including focus on new CAD implementation and providing fire dispatch service delivery to another municipality within the Region of Halton. An evacuation box is prepared and maintained with the necessary materials needed for manual dispatching of calls from another location. The current arrangement with another public safety agency for use of space and systems/equipment is no longer feasible as systems/equipment are significantly different. Evacuation of the center is a critical risk. **Recommendations:** Burlington Fire Department re-prioritize projects to put completion of the alternate site as the primary focus including updating the business continuity plan and establishing regular testing of the processes and systems (i.e. on-going operations). Strong coordination with IT to ensure resources are available to support the technology work necessary to complete the alternate site and maintain the technology through its life cycle.	Establish a permanent alternate location to provide fire dispatch service delivery with the least amount of disruption time. The alternate location will be established to support both long-term and short-term disruptions in service. This is the highest priority project for the fire department and has the support of IT services. The IT Workplan Roadmap also lists this as a priority project. Fire has two (2) IT personnel that will provide key support of this project through completion. Capital Works is also involved with the project to build out additional space and fit ups of room, excluding IT technology requirements. Funding has been approved for this project.	31-Dec-19		**August 2, 2019:** The alternate dispatch location has been renovated and is ready to receive equipment. • CAD computers (4) have arrived and are going through CAD testing. • dispatch consoles have been ordered, and are expected to be delivered by the end of August 2019 • cables, network drops, Bell phone lines have been installed and are insitu. • Back up dispatch testing September 17, 2019. Next follow up: August 31, 2019 **April 2019:** report recently issued. Regular follow-up scheduled for end of June.	0		Deputy Fire Chief (responsibility transferred from Manager Fire Administration and Communications)
C	Fire	Communications	Fire Emergency Communications	1-Mar-19	1	Low	**Physical and Logical Access** The current access permissions allow 24/7 access to two persons not included in the SOG; yet determined to require authorized access. There is no guidance in place to describe how access to systems is to be granted; i.e. who has authority to grant/deny access requests and what permissions should be granted. System permissions and access are not deactivated and/or changed when positions/responsibilities change. **Recommendation:** Restrict access to the communications center to those positions identified in the SOG AND/OR amend the SOG to allow these two positions access AND/OR amend the SOG to provide an authorized person(s) with the ability to grant physical access to the communications center and such access is documented in writing by the authorized person(s). Establish business guidelines within Burlington Fire Department to approve/deny access to and permissions within systems including how the approval/denial is to be documented and coordinate with Information Technology to ensure these guidelines are followed when granting access to systems. Coordinate with IT to establish a process to deactivate or change system access and/or permissions when staff in positions and/or responsibilities change. Implement the process with a review of current FDM/RMS users.	Working with ITS, look at improving the current process to change system access and/or permissions when staff positions or responsibilities change. The Change an Employee's Account and Conclusion of Employment IT forms will be reviewed and may be altered pending IT approval, supporting this audit recommendation. Update the existing Security Access (1100-065) operating guideline as follows; 1. include HR representative and Fire Department Chaplain. 2. Outline who has the authority to grant system and physical access to the communications centre.	30-Jun-19	30-Sep-19	**August 2, 2019:** Kulbir and ITS Wendy Hough have been actively working on the list that will identify the level of access for CAD, RMS and Jeff-net for authorized users. This document will be provided to you no later than the end of September 2019. Updates regarding a change to an employee account and conclusion of employment will be added the Security Access OG (1100-065) which is in the process of being re-written to include the process for changes to an employee's account (deactivation) and conclusion of employment processes. This will be provided to you by the end of August 2019. Next follow up: December 31, 2019 **Auditor's Note:** Given the progress and expected completion dates indicated, resolution is changed to reflect the dates provided. **April 2019:** report recently issued	0	1	Deputy Fire Chief (responsibility transferred from Manager Fire Administration and Communications)

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D	Fire	Communications	Fire Emergency Communications	1-Mar-19	2	Low	**Standard Operating Guidelines:** Standard operating guidelines (SOG) exist to support fire emergency communications; yet some are dated and contain information that is no longer relevant or does not reflect current situation/practice. **Recommendations:** Establish a review schedule for SOGs based on priority of information to support regular review of SOGs for accuracy and relevancy of information.	This work had already started prior to the audit being conducted. SOGs have already been updated or created in 2018, and this work continues into 2019. Some SOG reviews/updates were decidedly put on hold pending the recent changes in systems and personnel and service provided. Many SOG's take time to update and review due to multi-agency input and coordination to standardize a process. Of the 20 SOGs currently in distribution for fire communications, two (2) are pending review of other fire departments, eight (8) required review/update, and 10 are current to the existing procedure within the Centre.	31-Dec-19		**August 2, 2019:** The process of reviewing OG for Communications has commenced. • Assigned Modified worker will be assigned to reviewing OG's. • Peggy and I meet on a regular weekly basis to discuss progress, issues and concerns. Next follow up: December 31, 2019 **April 2019:** report recently issued	0		Deputy Fire Chief (responsibility transferred from Manager Fire Administration and Communications)
E	Capital Works	Design & Construction	Construction Field Inspection	17-Sep-18	3	Low	**Cooperative Student Program:** The City participates in a cooperative student program to provide hands on learning to college students and help prepare the students for entry into the workforce. Once corporate orientation and training is complete, students are assigned to the survey team or an inspector. Learning objectives and delegated tasks are the responsibility of the survey team leader or the inspector. While engaged students spoke highly of their opportunity to learn hands on, learning objectives are not clear and there is no guidance/orientation for inspectors who are assigned students as to expectations of the City and the students. **Recommendation:** Develop clear learning objectives for the students (i.e. skills and knowledge they are expected to apply) and provide guidance for inspectors who are assigned students (e.g. limits of what student can be expected to do, how students time is to be managed, etc.)	A more formal plan for utilizing a co-op student will be created to aid the inspector and student in achieving their goals. This can be included in the interview/candidate selection process to ensure that we know what the student's goals are for the co-op term.	31-Mar-19		**April 30, 2019:** Mohawk has committed to have a better screening process in place for students to ensure they can be achieved. This will roll out in the Fall of 2019 with the new term commencing. Pending the success of this we will role out with Waterloo as well. **Auditor's Note:** with work in progress, the expected resolution date is not changing. Follow up with Manager scheduled for end of October to confirm screening process. **December 31, 2018:** Staff are working with Mohawk CO OP to develop a better screening program for students working at the City. This will be in place for the 2019 student selection. **October 15, 2018:** Report recently issued.			Manager of Design and Construction

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F	Finance	Financial Services	GL Account Reconciliation Follow-up	26-Jun-19	1	Low	*Training -* Two (2) persons with responsibility of preparing reconciliations and three (3) persons with responsibility of reviewing/approving reconciliations did not attend the training. *Reconciliation Requirements -* Two (2) of eight (8) accounts sampled are not reconciled to sub-ledgers or other sources to validate the legitimacy of the entries. Another 2 of the 8 accounts are not reconciled at the prescribed frequency (e.g. daily, monthly, quarterly, etc.). The reconciliation of one (1) of eight (8) accounts sampled does not contain information to explain outstanding items and items outstanding for a long period of time. The reconciliation of one (1) of eight (8) accounts sampled occurs 2 to 3 weeks after SAP closes. One suspense account is not subject to formal reconciliation and review. *Supporting Documentation & Evidence -* For 1 of 8 accounts sampled, the preparer does not sign reconciliation and for another of the accounts sampled, the reviewer does not leave evidence that support documentation was reviewed. **Recommendation** − Manager, Financial Services and/or Coordinator of Financial Reporting conduct one-time meetings with reviewers who did not attending training − Coordinator of Financial Reporting engage in discussion with P&R Business Process Coordinator and P&R Supervisor Business Services to confirm general ledger account responsibilities with objective of clearly establishing accountability within P&R. Further, triage P&R GL Accounts to determine those requiring Finance oversight − Formalize the reconciliation for Tax Suspense – 3021070. − Identify appropriate supporting documentation to justify reconciliation of 4081010 - Deferred Revenue General Account, and 3123060 - Accounts Receivable – Local. −Clarify with preparers the appropriate frequency of reconciliation, timing of reconciliation, and level set expectation of evidence of review when on-line review is performed.	1) The Coordinator of Financial Reporting will meet with reviewers that did not attend training to ensure that they fully understand their responsibilities as a reviewer. This will include communicating the importance of review of supporting documentation with appropriate evidence of review. 2) The Coordinator of Financial Reporting will meet with the identified staff from P&R to establish objectives and responsibilities over P&R GL Accounts, including the identification of high-risk accounts that would require finance review. 3) The Coordinator of Financial Reporting will follow up to formalize the reconciliation of the tax account identified and ensure that appropriate supporting documentation is obtained for all reconciliations. 4) The Coordinator of Financial Reporting will reach out to all preparers to clarify reconciliation frequency and set expectations for evidence of review.	31-Dec-19		**June 30, 2019:** Report recently issued. Next follow up: December 31, 2019	0		Controller and Manager of Financial Services Coordinator of Financial Reporting