



Audit Committee Agenda

Tuesday, March 28, 2023

Tom Davies Square

Councillor Deb McIntosh, Chair

4:00 p.m. Closed Session, Committee Room C-12 / Electronic Participation

4:30 p.m. Open Session, Council Chamber / Electronic Participation

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1.	Call to Order	
2.	Roll Call	
3.	Closed Session	
	Resolution to move to Closed Session to deal with one (1) Security of Municipal Property item regarding the One-Stop Shop in accordance with the Municipal Act, 2001, par. 239(2)(a).	
4.	Recess	
5.	Open Session	
6.	Roll Call	
7.	Declarations of Pecuniary Interest and the General Nature Thereof	
8.	Matters Arising From the Closed Session	
	At this point in the meeting, the Chair of the Closed Session, will rise and report. The Committee will then consider any resolution(s) emanating from the Closed Session.	
9.	Managers' Reports	
9.1	Audit of Cash Controls at Various Locations	3
	This report provides a recommendation regarding the effectiveness of cash handling procedures at various locations within the City.	
10.	Members' Motions	
11.	Correspondence for Information Only	
11.1	Status Report on the Wrongdoing Hotline	8
	This report provides information regarding the complaints received between June 1, 2022 to December 31, 2022 and provides comparative statistics for the same seven-month period in 2021.	
12.	Addendum	
13.	Civic Petitions	
14.	Question Period	
15.	Adjournment	

Audit of Cash Controls at Various Locations

Presented To:	Audit Committee
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Meeting Date:	March 28, 2023
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Type:	Managers' Reports
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Prepared by:	Ron Foster Auditor General
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Recommended by:	Auditor General
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Report Summary

The report provides a recommendation regarding the effectiveness of cash handling procedures at various locations within the City.

Resolution

THAT the City of Greater Sudbury approves the recommendations as outlined in the report entitled "Audit of Cash Controls at Various Locations" from the Auditor General, as presented to the Audit Committee on March 28, 2023.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report relates to operational matters.

Financial Implications

No immediate financial implications.

Audit of Cash Controls
in Various Locations

March 14, 2023

Final Report



OBJECTIVES

To assess the effectiveness of cash handling procedures within various locations in the City.

BACKGROUND

In 2020, tests of cash handling procedures were performed at the Citizen Center at Tom Davies Square, Main Transit Garage and Downtown Transit Depot. These tests identified several areas for improvement.

SCOPE & METHODOLOGY

This audit included a review of cash handling procedures in the one-stop shop at Tom Davies Square, Main Transit Garage, Downtown Transit Depot, Provincial Offences Act Office, Howard Armstrong Recreation Centre, and Nickel District Pool in December 2022 and January 2023 with a comparison to City policies and better practices.

EXECUTIVE SUMMARY

Opportunities were identified to improve controls over cash within the one-stop shop at Tom Davies Square, Howard Armstrong Recreation Centre, and Nickel District Pool. No concerns were identified within the Provincial Offences Act Office, Main Transit Garage or Downtown Transit Depot. A separate in-camera report related to physical controls over cash has also been issued.

AUDIT STANDARDS

We conducted our audit in accordance with Generally Accepted Government Auditing Standards which require that we adequately plan audits; properly supervise staff; obtain sufficient, appropriate evidence to provide a reasonable basis for audit findings and conclusions; and document audits. For further information regarding this report, please contact Ron Foster at the City of Greater Sudbury at 705-674-4455 extension 4402 or via email at ron.foster@greatersudbury.ca

OBSERVATIONS AND MANAGEMENT RESPONSES

FINDING	IMPACT	RECOMMENDATION	MANAGEMENT RESPONSES
ONE-STOP SHOP (OSS) – DEVELOPMENT DESK			
<u>Access control</u> Contrary to City policy, there is shared access to the cash drawer and user accounts for software used by Building Services staff.	Accountability for errors and shortages is diluted.	Each customer service representative should have their own cash drawer. User accounts should not be shared.	<p><i>Agreed. Management is in the process of implementing the recommendations.</i></p> <p><i>Management is purchasing an additional software license which will allow each clerk to process and balance search request transactions separately each week. Staff will continue to balance building permit transactions on a daily basis.</i></p> <p><i>An additional lockable cash drawer will be installed for Building Services staff.</i></p>
ONE-STOP SHOP (OSS) – CUSTOMER SERVICE STAFF			
<u>Daily close & banking</u> Bank deposits are not being prepared at the end of each day by the customer service staff in the one-stop shop.	Errors or shortages may not be detected on a timely basis.	Cash should be closed and a bank deposit prepared at the end of each day by each of the customer service staff.	<p><i>Agreed. Starting the week of April 3rd, staff will have staggered start times. This will allow two CSRs to balance their cash and prepare a bank deposit at the end of their shift the third CSR will balance in the morning before the OSS opens to the public. This updated process will eliminate overtime on “month end” and “tax due days”</i></p>
HOWARD ARMSTRONG RECREATION CENTRE			
<u>Access control</u> Contrary to City policy, customer service clerks share a cash drawer during the lunch hour and afternoon when shifts overlap.	Accountability for errors and shortages is diluted.	Each customer service clerk should have their own cash drawer. The second cash drawer should be used over the lunch hour and during the afternoon/evening shift.	<p><i>Agreed. Management is in the process of implementing the recommendation.</i></p>

<p><u>Access control</u></p> <p>Contrary to City policy, customer service clerks do not prepare a transfer of cash control form at noon when a change in cashier occurs.</p>	<p>Accountability for errors and shortages is diluted.</p>	<p>During the lunch hour, the replacement cashier should open the second point of sales terminal and second cash drawer. At the end of the lunch hour, the cash drawer should be balanced and a transfer of cash form should be completed and verified by the full-time cashier.</p>	<p><i>Agreed. Management is in the process of implementing the recommendation.</i></p>
<p>NICKEL DISTRICT POOL</p>			
<p><u>Access control</u></p> <p>Contrary to City policy, customer service clerks do not prepare a transfer of cash control form at noon when a change in cashier occurs.</p>	<p>Accountability for errors and shortages is diluted.</p>	<p>When a change in cashier occurs, the petty cash drawer must be reconciled and counted by two employees. A transfer of cash control form must be completed and signed by both parties.</p>	<p><i>Agreed. Management is in the process of implementing the recommendation.</i></p>

Status Report on the Wrongdoing Hotline

Presented To:	Audit Committee
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Meeting Date:	March 28, 2023
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Type:	Correspondence for Information Only
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Prepared by:	Ron Foster Auditor General
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Recommended by:	Auditor General
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Report Summary

This report provides information regarding the complaints received between June 1, 2022 to December 31, 2022 and provides comparative statistics for the same seven-month period in 2021.

Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report demonstrates that our actions align with the values in our strategic plan. We are fair and consistent. We deliver on our promises and acknowledge our mistakes.

Financial Implications

There are no direct financial implications associated with the status report.

Background

On June 1, 2016, the City opened its 'Wrongdoing Hotline' for citizens, employees and contractors to report complaints that could be deemed illegal, dishonest, wasteful or a deliberate violation of policy. The Auditor General's Office maintains the wrongdoing hotline and prepares semi-annual status reports to Audit Committee on the number, type and status of complaints received from the hotline.

Status Report on the Wrongdoing Hotline

Seven-Month Period Ended
December 31, 2022

February 14, 2023



BACKGROUND

On June 1, 2016, the City opened its 'Wrongdoing Hotline' for citizens, employees and contractors to report complaints that could be deemed illegal, dishonest, wasteful or a deliberate violation of policy. While the hotline was initially a pilot project, Council voted in 2018 to continue the hotline on a permanent basis to support accountability and transparency within the City.

This report summarizes the complaints received from June 1 to December 31, 2022 and provides comparative statistics for the same seven-month period in 2021. The next status report will be provided in June 2023.

OBSERVATIONS

1. The volume of complaints received during the seven-month period ended December 31, 2022 increased from 92 to 100. A significant number (68) of these complaints did not require a detailed investigation as they fell outside the scope of the hotline or could be referred to others.
2. Twelve complaints were under investigation at the end of the seven-month period ended December 31, 2022 compared to 13 on December 31, 2021.
3. As with the previous period, the City did not incur any external costs for investigations during the seven-month period ended December 31, 2022. Internal costs to conduct detailed investigations during the period ended December 31, 2022 were approximately \$9,750 versus \$7,500 in 2021.
4. Fifty-six of the 100 complaints that were received during the seven-months ended December 31, 2022 came from identifiable individuals and 44 came from anonymous complainants.

COMPLAINT STATISTICS

Complaint Source	7 months ended Dec 2021	7 months ended Dec 2022	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Total Complaints	116	110	19	11	19	17	17	13	14
Incomplete complaints ¹	(22)	(10)	(3)	(1)	-	(3)	(1)	(2)	-
Duplicate complaints	(2)	-	-	-	-	-	-	-	-
Complaints Received	92	100	16	10	19	14	16	11	14
Complaints Closed	(79)	88	(16)	(9)	(19)	(12)	(13)	(8)	(9)
Complaints Open	13	12	-	1	-	2	1	3	5

¹ Represents abandoned complaints that were started by not submitted to the hotline.

Management of Complaints Received	2021	2022
Complaints received in 7 months ended December 31	92	100
Referred to Bylaw Services	(56)	(45)
Referred to Legal Services	-	(1)
Referred to 311	-	(5)
Referred to Building Services	(5)	-
Referred to external agency/legal authority	(4)	(8)
Unrelated to City services	-	(9)
Vexatious or frivolous	(1)	-
Complaints subject to detailed investigation	26	32
Closed as insufficient or no evidence of wrongdoing found	(6)	(9)
Closed with no action planned or required	-	(2)
Complaints potentially requiring action to be taken	20	21
Complaints closed with action planned or taken (see table below)	(7)	(9)
Open complaints under investigation at end of December	13	12

Closed Complaints with Action Planned or Taken at December 31, 2022:

Complaint Number	Opened	Closed	Action Planned or Taken for Closed Complaints
22-0100	Jun 6	Jun 8	Action was taken to ensure the contractor was complying with all applicable law, health and safety practices including not smoking on site.
22-0110	Jun 20	July 5	Management reviewed the trip data and will ensure follow up with the Bus Operator to further instill safe driving habits.
22-0114	Jun 28	Aug 15	Building Services conducted an inspection to address the concerns raised.
22-0133	Aug 21	Dec 22	Action is planned by the City Clerk to address this concern.
22-0137	Aug 25	Dec 16	Management reviewed the complaint and offered to assist the complainant.
22-0141	Aug 25	Aug 29	Management reviewed the complaint and advised the complainant of the outcome of their review.
22-0159	Sep 26	Dec 22	Management reviewed the complaint and took appropriate steps to address the concerns raised about staff.
22-0168	Oct 14	Dec 6	Action is planned by Building Services staff to address this concern.
22-0175	Oct 27	Dec 17	Management reviewed the complaint and revised the City's process.

Type of Complaints subject to detailed investigation between June 1 and December 31:

Type of Complaint	Complaints Received		Complaints Closed		Active Complaints	
	2021	2022	2021	2022	2021	2022
Staff	19	14	8	8	11	6
Members of Council	1	2	1	2	-	-
City Services	5	14	5	10	-	4
Contractors of City	2	1	1	1	1	-
Residents	48	59	47	57	1	2
Businesses	17	10	17	10	-	-
Total	92	100	79	88	13	12

Overview of Individual Complaints received between June 1 and December 31, 2022:

Complaint Number	Opened	Closed	Complaint/Allegation	Investigation Outcome
22-0097	Jun 1	Jun 2	Property maintenance	Referred internally
22-0098	Jun 2	Jun 2	Property maintenance	Referred internally
22-0099	Jun 6	Jun 6	Noise complaint	Referred internally
22-0100	Jun 6	Jun 6	Contractor complaint	Action planned or taken
22-0101	Jun 6	Jun 8	Customer service	Insufficient evidence of wrongdoing
22-0102	Jun 8	Jun 8	Animal control	Referred internally
22-0103	Jun 9	Jun 13	Falsification of data	Referred to external entity
22-0104	Jun 11	Jun 16	Falsification of data	Outside jurisdiction of City
22-0105	Jun 14	Jun 16	Retail practices	Outside jurisdiction of City
22-0106	NC			
22-0107	NC			
22-0108	Jun 18	Dec 5	Falsification of data	Referred to external entity
22-0109	Jun 20	Sep 27	Property damage	Referred to external entity
22-0110	Jun 20	Jul 30	Bus operation	Action planned or taken
22-0111	Jun 21	Jun 27	Unsafe working practices	Outside jurisdiction of City
22-0112	NC			
22-0113	Jun 26	Jun 27	Councillor's conduct	Referred to external entity
22-0114	Jun 28	Aug 15	Unsafe construction	Action planned or taken
22-0115	Jun 29	Dec 22	Unsafe parking	Referred internally
22-0116	Jul 8	Jul 12	Garbage collection	Referred internally
22-0117	Jul 12	Dec 22	Property access	Outside jurisdiction of City
22-0118	Jul 15	Aug 3	Culvert replacements	Insufficient evidence of wrongdoing
22-0119	Jul 19	Jul 20	Illegal camping	Referred internally
22-0120	Jul 20	Aug 2	Parking ticket	Referred internally
22-0121	Jul 20	Jul 20	Property maintenance	Referred internally
22-0122	Jul 24	Jul 27	Construction without a permit	Insufficient evidence of wrongdoing
22-0123*	Jul 25		Staff conduct	
22-0124	Jul 27	Jul 27	Noise complaint	Referred internally
22-0125	Jul 27	Jul 27	Resident conduct	Referred to legal authority
22-0126	NC			
22-0127	Aug 2	Aug 9	Social housing	Insufficient evidence of wrongdoing
22-0128	Aug 2	Aug 3	Animal control	Referred internally
22-0129	Aug 4	Aug 4	Open fires	Referred internally
22-0130	Aug 4	Aug 5	Property maintenance	Referred internally
22-0131	Aug 4	Sep 27	Illegal parking	Referred internally
22-0132	Aug 6	Sep 27	Property maintenance	Referred internally
22-0133	Aug 10	Dec 22	Staff performance	Action Planned or Taken
22-0134	Aug 12	Aug 12	Trespass to property	Referred internally
22-0135	Aug 12	Aug 12	Animal control	Referred internally
22-0136	Aug 12	Aug 12	Harassment	Referred to external authority
22-0137	Aug 15	Sep 27	Animal services infraction	Action planned or taken
22-0138	Aug 19	Aug 31	Property maintenance	Referred internally

22-0139	Aug 22	Aug 31	Residential driveway	Referred internally
22-0140	Aug 23	Aug 29	Dust control	Referred internally
22-0141	Aug 25	Aug 25	Non-conforming driveway	Action planned or taken
22-0142	Aug 25	Aug 30	Illegal parking	Referred internally
22-0143	Aug 25	Sep 1	Property maintenance	Referred internally
22-0144	Aug 31	Aug 31	Falsification of data	Referred to external entity
22-0145	Aug 31	Sep 1	Noise complaint	Referred internally
22-0146	Sep 12	Sep 26	Garbage and recycling	Insufficient evidence of wrongdoing
22-0147	Sep 14	Sep 26	Election conduct	Referred internally
22-0148	Sep 15	Sep 26	Drain problems	Outside of the City's jurisdiction
22-0149	Sep 15	Sep 16	Mold	Outside of the City's jurisdiction
22-0150	Sep 16	Sep 26	Noise complaint	Referred internally
22-0151	NC			
22-0152	Sep 18	Sep 26	Noise complaint	Referred internally
22-0153	NC			
22-0154	Sep 19	Sep 26	Drain problems	Referred internally
22-0155	Sep 21	Sep 26	Obstruction of view	Referred internally
22-0156	Sep 21	Sep 26	Obstruction of view	Referred internally
22-0157	Sep 21	Sep 26	Obstructed sidewalk	Referred internally
22-0158	Sep 23	Sep 26	Unethical conduct	Outside of the City's jurisdiction
22-0159	Sep 21	Dec 22	Staff conduct	Action planned or taken
22-0160	NC			
22-0161	Sep 27		Staff conduct	
22-0162	Oct 3	Oct 13	Welfare abuse	Referred to external entity
22-0163	Oct 3	Oct 13	Noise complaint	Referred internally
22-0164	Oct 3	Oct 4	Noise complaint	Referred internally
22-0165	Oct 3	Oct 4	Noise complaint	Referred internally
22-0166	Oct 3	Oct 13	Illegal parking	Referred internally
22-0167	Oct 13	Dec 17	Violation of purchasing bylaw	Insufficient evidence of wrongdoing
22-0168	Oct 14	Dec 6	Illegal occupancy	Action planned or taken
22-0169	Oct 15	Oct 17	Illegal business	Referred internally
22-0170	Oct 20	Oct 28	Construction without a permit	Referred internally
22-0171	Oct 21	Dec 21	Illegal dumping	Referred internally
22-0172*	Oct 22		<i>Staff conduct</i>	
22-0173	NC			
22-0174	Oct 26	Nov 28	Lease violation	Insufficient evidence of wrongdoing
22-0175	Oct 27	Dec 17	Inefficient processes	Action planned or taken
22-0176	Oct 27	Dec 5	Staff conduct	Insufficient evidence of wrongdoing
22-0177	Oct 27	Oct 28	Abandoned vehicle	Referred internally
22-0178	Oct 27	Oct 28	Littering	Referred internally
22-0179	Oct 27	Oct 28	Sewer complaint	Referred internally
22-0180	Nov 9	Nov 16	Illegal construction	Referred internally
22-0181	NC			
22-0182	Nov 14	Nov 16	Illegal parking	Referred internally
22-0183	Nov 18	Nov 18	Lack of timely response	No action planned or taken
22-0184	Nov 18	Nov 30	Illegal parking	Referred internally
22-0185*	Nov 19		<i>Snow clearing</i>	
22-0186*	Nov 21		<i>Unsafe emergency vehicles</i>	

22-0187*	Nov 21		Staff conduct	
22-0188	Nov 21	Nov 30	Noise complaint	Referred internally
22-0189	Nov 23	Dec 22	Unsafe road	Insufficient evidence of wrongdoing
22-0190	Nov 25	Dec 22	Staff conduct	No action planned or taken
22-0191	NC			
22-0192	Nov 28	Dec 3	Smoking in complainant's car	Outside of the City's jurisdiction
22-0193	Dec 2	Dec 5	Smoking	Complaint referred to external entity
22-0194*	Dec 2		Driveway culvert complaint	
22-0195	Dec 4	Dec 8	Violation of agreement	Referred internally
22-0196	Dec 8	Dec 14	Snow clearing	
22-0197	Dec 8	Dec 14	Property maintenance	Referred internally
22-0198	Dec 12		Staff conduct	
22-0199	Dec 16	Dec19	Illegal burning	Referred internally
22-0200	Dec 17	Dec19	Illegal parking	Referred internally
22-0201	Dec 17	Dec19	Off leash dogs	Referred internally
22-0202	Dec 20	Dec 20	Noise complaint	Referred internally
22-0203	Dec 20	Dec 20	Noise complaint	Referred internally
22-0204	Dec 23		Snow plowing	
22-0205	NC			
22-0206*	Dec 27		Snow clearing	
22-0207	NC			
22-0208*	Dec 30		Snow plowing	

Complaints that were closed after December 31 are marked with an asterisk and italics.

Complaints labeled "NC" were not completed by the complainants and required no investigation.