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## **Audit Committee**

### **Date**

2019/03/04

### **Time**

9:00 AM

### **Location**

Civic Centre, Council Chamber,  
300 City Centre Drive, Mississauga, Ontario, L5B 3C1

### **Members**

Mayor Bonnie Crombie	
Councillor Stephen Dasko	Ward 1
Councillor Karen Ras	Ward 2
Councillor Ron Starr	Ward 6
Councillor Dipika Damerla	Ward 7

### **Contact**

Krystal Christopher, Legislative Coordinator, Legislative Services  
905-615-3200 ext. 5411  
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<http://www.mississauga.ca/portal/cityhall/councilcommittees>

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1. **CALL TO ORDER**

2. **APPOINTMENT OF CHAIR**

3. **APPROVAL OF AGENDA**

4. **DECLARATION OF CONFLICT OF INTEREST**

5. **MINUTES OF PREVIOUS MEETING**

5.1. Audit Committee Minutes - November 12, 2018

6 **DEPUTATIONS**

6.1. Al Steinbach, Director Internal Audit, on an Overview of Internal Audit

7. **PUBLIC QUESTION PERIOD - 15 Minute Limit (5 Minutes per Speaker)**

Pursuant to Section 42 of the Council Procedure By-law 0139-2013, as amended: The Audit Committee may grant permission to a member of the public to ask a question of Audit Committee, with the following provisions:

1. The question must pertain to a specific item on the current agenda and the speaker will state which item the question is related to.
2. A person asking a question shall limit any background explanation to two (2) statements, followed by the question.
3. The total speaking time shall be five (5) minutes maximum, per speaker.

8. **MATTERS TO BE CONSIDERED**

8.1. Report dated February 12, 2019 from the Director, Internal Audit: **2019-2020 Internal Audit Work Plan Report**

Recommendation

That the report dated February 12, 2019 from the Director, Internal Audit, with respect to the 2019 to 2020 Internal Audit Work Plan be approved.

Approval Recommended

- 8.2. Report dated February 4, 2019 from Paul Mitcham, Commissioner of Community Services: **Community Services Compliance Project Progress Update**

Recommendation

That the report dated February 4, 2019 entitled "Community Services Compliance Project Progress Update" from the Commissioner of Community Services be received for information.

Recommend Receipt

9. **ENQUIRIES**

10. **CLOSED SESSION**

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

- 10.1 The security of the property of the municipality or local board – Report dated February 20, 2019 from Al Steinbach, Director, Internal Audit, entitled Final Audit Report: Transportation & Works Department, Works Operations and Maintenance Division, Traffic Management Section, Traffic Signals and Street Lighting Unit - Street Lighting Program Audit.

11. **ADJOURNMENT**



City of Mississauga  
**Minutes**



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## Audit Committee

**Date**

2018/11/12

**Time**

9:04 AM

**Location**

Civic Centre, Council Chamber,  
300 City Centre Drive, Mississauga, Ontario, L5B 3C1

**Members Present**

Councillor Dave Cook	Ward 1
Councillor Ron Starr	Ward 6 (Chair)
Councillor Matt Mahoney	Ward 8

**Members Absent**

Mayor Bonnie Crombie	
Councillor Karen Ras	Ward 2

**Staff Present**

Janice Baker, City Manager and Chief Administrative Officer  
Gary Kent, Commissioner, Corporate Services and Chief Financial Officer  
Jeff Jackson, Director of Finance and Treasurer  
Mark Beuparlant, Manager of Corporate Financial Services  
Al Steinbach, Director, Internal Audit  
Krystal Christopher, Legislative Coordinator, Office of the City Clerk  
Karen Morden, Legislative Coordinator, Office of the City Clerk

**Others Present**

Kevin M. Travers, Partner, KPMG, External Auditor

**Find it online**

<http://www.mississauga.ca/portal/cityhall/auditcommittee>

1. **CALL TO ORDER** – 9:04 A.M.

2. **APPROVAL OF AGENDA**

Approved ( Councillor Mahoney)

3. **DECLARATION OF CONFLICT OF INTEREST** –Nil.

4. **MINUTES OF PREVIOUS MEETING**

4.1. Audit Committee Minutes - May 7, 2018

Approved ( Councillor Cook)

5. **DEPUTATIONS**

5.1. **2018 Audit Plan**

Kevin Travers, Lead Audit Engagement Partner, KPMG LLP provided a brief overview of the 2018 Audit Plan, noting that the Plan is focused on organizational areas, financial controls and policies, the audit cycle, timetable, quality, and approach and methodology. Furthermore, Mr. Travers spoke briefly regarding new technology to assist with materiality, performance, financial impacts, procedures, and error assessment in performing audits.

Corporate Report 7.1 was considered at this time.

7.1. Report dated September 19, 2018 from the Commissioner of Corporate Services and Chief Financial Officer : **2018 Audit Plan**

Recommendation

AC-0011-2018

That the report dated October 23, 2018 from the Commissioner of Corporate Services and Chief Financial Officer with respect to the 2018 Audit Planning Report (Appendix 1), be received for information.

Recorded Vote	YES	NO	ABSENT	ABSTAIN
Mayor B. Crombie			X	
Councillor M. Mahoney	X			
Councillor D. Cook	X			
Councillor R. Starr	X			
Councillor K. Ras			X	

Received (3, 0, 2 - Absent)

6 **PUBLIC QUESTION PERIOD - 15 Minute Limit (5 Minutes per Speaker) – Nil.**

7. **MATTERS CONSIDERED**

7.2. Report dated October 31, 2018 from the Director, Internal Audit: **Final Audit Reports:**

- 1. Community Services Department, Parks and Forestry Division – Forestry Current Contracts Audit**
- 2. Community Services Department, Recreation Division – CLASS Memberships and Registrations Audit**
- 3. Corporate Services Department, Revenue and Materiel Management Division, Material Management – Single, Sole Source and Emergency Acquisition Audit**
- 4. Corporate Services Department, Revenue and Materiel Management Division – Office Supplies Contract Audit.**

**1. Forestry Current Contracts Audit**

Al Steinbach, Director of Internal Audit, introduced Tara Zammit, lead Senior Auditor, who spoke to the Forestry Current Contracts Audit. Ms. Zammit explained that the audit focused on departments adherence to applicable legislation, City By- laws and corporate/department policies and procedures. In addition, Ms. Zammit outlined the operating budget for Forestry contracts.

As a result of the audit, Ms. Zammit noted that the errors outlined were administrative in nature. Ms. Zammit spoke briefly regarding the findings of the audit which included the lack of a second approval signature on invoices, lack of evidence that a field inspection was done upon the completion of work and the incorrect fees charged to residents in a

Notice of Contravention.

As a result of the audit, Ms. Zammit outlined that twelve recommendations were made, most were administrative. The department agreed to all twelve recommendations. Staff in this department has complied with two recommendations so far and the other ten recommendations will be complied with by the end of 2018.

Councillor Mahoney addressed the nominal fee on the lack of signatures and it was advised by Tara Zammit that the amount was \$770.

## 2. CLASS Membership and Registrations Audit

Al Steinbach, Director of Internal Audit, introduced Amy Truong, lead Senior Internal Auditor who spoke to the CLASS Membership and Registrations Audit. Ms. Truong explained the audit's main focus which was the registration and membership enrollment process, the management of revenues, protection of customer's information and the administration of the ActiveAssist Program.

Ms. Truong spoke to the improvements that were made in the 2009 audit and outlined that similar observations emerged at this recent audit. Ms. Truong spoke briefly to the findings of the audit which included monitoring program compliance, destruction of cheques, monitoring membership discounts and the requirements of a medical note to withdraw from program.

Ms. Truong outlined that there were a total of sixteen recommendations made as a result of the audit and all recommendations were administrative in nature. Ms. Truong indicated that three of the recommendations have already been completed, ten of the recommendations will be completed by the end of 2018 and the other three will be completed by March and June of 2019.

Councillor Starr raised concern for some areas in the last audit that resurfaced during this audit. Ms. Truong stated it does happen at times and that continuous reinforcement is required to front line staff to ensure procedures are being followed. Ms. Truong also noted that there is a system limitation where staff does not always know if supervisor approval is required, however, it is a minimal occurrence. Janice Baker, City Manager and Chief Administrative Officer, spoke to the staff turnover in this area and the efforts being made to ensure staff are properly informed and trained.

## 3. Single, Sole Source and Emergency Acquisition Audit

Al Steinbach, Director of Internal Audit, introduced Barb Webster, Senior Internal Auditor who spoke to the results of the Single, Sole and Emergency Acquisition Audit. Ms. Webster explained the audits main focus which was the department's compliance with the City's Purchasing By-law and applicable Corporate Policies/Procedures, acquisition/payment processes and the review of completed acquisitions, contracts and transaction.



Ms. Webster spoke to the findings of the audit which included the proper processes that are being followed by Materiel Management, purchases being made on Procurement Cards (PCards) and vendors that are being single sourced without a contract. Ms. Webster also spoke briefly to the ambiguity of section 18 of the Purchasing By-law and noted that Materiel Management has agreed to amend to By-law in 2019.

Ms. Webster outlined that there were a total of eight recommendations made and management has agreed to all of them. One recommendation was completed during the audit, two will be completed by the end of October 2018, three will be completed by December 31, 2018, and the two remaining by June 30, 2019.

Councillor Starr raised concern about the lack of control in repeated purchases being made from the same vendors without a contract and the process for competitive bids from other vendors. Connie Mesih, Director of Revenue and Materiel Management, responded by stating there is a need for the low value acquisitions to be reviewed. Ms. Mesih also spoke to the changes in orders that are allowed under the Purchasing By-law, the benefits of having a database for vendor's to access and the information sessions available for potential vendors. Erica Edwards, Manager of Material Management, added that the repeated purchases that are mentioned are from retail purchases. Ms. Edwards also spoke briefly to publicly posted vendor contracts, low level vendor acquisitions and the parameters of the Purchasing By-law.

Councillor Cook added that he was impressed with the staff looking into single/sole source situations. Gary Kent, Commissioner of Corporate Services and CFO, spoke to the additional training of staff, the posting of monthly reports and the appointment of new staff to monitor low level acquisitions.

#### 4. Office Supplies Audit

Al Steinbach, Director of Internal Audit, introduced Thomas Kelly, Internal Senior Auditor to present the results of the Office Supplies Audit. Mr. Kelly spoke briefly about the Novexco contract and explained the purpose of this audit which was to review the controls in place with respect to the administration and compliance with contract terms, contractor performance, pricing accuracy, appropriateness of purchases/payments made and the recorded mitigation of potential risk exposure.

Mr. Kelly spoke briefly to the findings of the audit which included better managing of the contract, value of purchases, the purchase of supplies from other companies and non-stationary blocked supplies that were still being purchased. Mr. Kelly also spoke briefly to paper being added to the contract and the City receiving a credit due to a human error at Novexco.

Mr. Kelly outlined that there were a total seventeen recommendations made as a result of the audit. Seven of the recommendations have been completed so far, another seven will be completed by December 31, 2018 and one will be completed by January 31, 2019. The remaining two recommendations will be completed by June 30, 2019. Mr. Kelly also noted that a Buyer has since been recruited by the City to monitor and ensure compliance of the contract.

Members of the Committee and staff engaged in a discussion with respect to the procedures of ordering office supplies, the responsibility of monitoring adherence of the contract and the overall amount purchased from Novexco on an annual basis. Gary Kent, Commissioner of Corporate Services and CFO, explained who is responsible for monitoring contracts and explained the procedure of ordering office supplies. Mr. Kent also added that a Buyer has now been appointed to ensure adherence to the Office Supplies Contract. Mr. Kelly spoke to the overall purchase amount from Novexco on an annual basis, purchases of office supplies using PCards and following up with departments to ensure improvements are in place. Janice Baker, City Manager and Chief Administrative Officer, spoke to management oversight, stronger communication of procedures to staff and staff turnover in the department.

Recommendation

AC-0012-2018

That the report dated October 31, 2018 from the Director of Internal Audit with respect to final audit reports:

1. Community Services Department, Parks and Forestry Division – Forestry Current Contracts Audit;
2. Community Services Department, Recreation Division – CLASS Memberships and Registrations Audit;
3. Corporate Services Department, Revenue and Materiel Management Division, Material Management – Single, Sole Source and Emergency Acquisition Audit; and,
4. Corporate Services Department, Revenue and Materiel Management Division – Office Supplies Contract Audit

be received for information.

Recorded Vote	YES	NO	ABSENT	ABSTAIN
Mayor B. Crombie			X	
Councillor M. Mahoney	X			
Councillor D. Cook	X			
Councillor R. Starr	X			
Councillor K. Ras			X	

Received (3, 0, 2 – Absent)

7.3. 2018 Internal Audit Work Plan Status Report

Recommendation

AC-0013-2018

That the report dated October 15, 2018 from the Director, Internal Audit, with respect to

the status of the 2018 Internal Audit Work Plan be received for information.

Recorded Vote	YES	NO	ABSENT	ABSTAIN
Mayor B. Crombie			X	
Councillor M. Mahoney	X			
Councillor D. Cook	X			
Councillor R. Starr	X			
Councillor K. Ras			X	

Received (3, 0, 2 – Absent )

7.4. Status of Outstanding Audit Recommendations as of September 30, 2018

Janice Baker, City Manager and Chief Administrative Officer spoke to Audit recommendations from September 30, 2018, notifying that this is to give sense of where they are and why outstanding matters are still outstanding when Audit is completed. Audit works with team to form timeline to make changes. Audit is working with each individual audit, trust and verify. Teams are expected to meet deadlines and are to follow up if deadline cannot be met. Separate sheet 7.4 – 4, waiting for technology solution to be implemented.

Recommendation

AC-0014-2018

That the report dated October 30, 2018 from the City Manager & Chief Administrative Officer regarding the status of outstanding audit recommendations as of September 30, 2018 be received for information.

Recorded Vote	YES	NO	ABSENT	ABSTAIN
Mayor B. Crombie			X	
Councillor M. Mahoney	X			
Councillor D. Cook	X			
Councillor R. Starr	X			
Councillor K. Ras			X	

Received – Councillor Cook (3, 0, 2 – Absent)

8. ENQUIRIES – Nil.

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9. **CLOSED SESSION** - Nil.
  10. **ADJOURNMENT** – 10:01 A.M (Councillor Mahoney)

DRAFT

City of Mississauga  
**Corporate Report**



Date: 2019/02/12

To: Chair and Members of Audit Committee

From: Al Steinbach, CPA, CMA, CRMA  
 Director, Internal Audit

Originator's files:

Meeting date:  
 2019/03/04

## Subject

**2019-2020 Internal Audit Work Plan Report**

## Recommendation

That the report dated February 12, 2019 from the Director, Internal Audit, with respect to the 2019 to 2020 Internal Audit Work Plan be approved.

### Report Highlights

- A three-year Internal Audit work plan (for 2018 to 2020) was approved by the Audit Committee on March 5, 2018.
- At the end of 2018, three (3) audits were in various stages of completion and were carried over to 2019.
- The work plan for 2019 to 2020 has been amended slightly to take into consideration the changes in resources available in Internal Audit and requests for consulting services and special assignments.

## Background

The Terms of Reference for the Audit Committee (By-law 0069–2015) states that the Committee shall review the “work plan, staffing and budget of Internal Audit” to ensure that the audit work plan is compatible with corporate objectives and priorities. The Internal Audit Charter (By-law 0065-2013) requires the Internal Audit Division to develop “a flexible audit plan using an appropriate risk-based methodology, including any risk or control concerns identified by management, and submit that plan to the Audit Committee for review and approval as well as periodic updates.” A three (3) year work plan for 2018 to 2020 was approved by the Audit Committee on March 5, 2018.

This report provides information on the status of the audits for 2018 and proposed changes to the work plan for 2019 to 2020, as well as consulting projects that are ongoing.

## Comments

### 1. Status of the 2018 Work Plan

Of the 10 projects that were approved by the Audit Committee for 2018, seven (7) have been completed and three (3) are nearing completion. Given existing resource availability, scheduling considerations and efficiencies, the planned 2019 Temporary Employee Payroll Audit was included within the scope of the Permanent Non-Union Employee Payroll Audit undertaken in late 2018. The Cashiers Operations Audit was subsequently rescheduled to 2019.

### 2. 2019 to 2020 Internal Audit Work Plan

The 2019 to 2020 Internal Audit Work Plan includes 19 audits in total. The work plan is contingent on the resources available to Internal Audit and any special requests that may be made.

### 3. Consultative Services and Special Assignments

The Internal Audit Work Plan must remain flexible in order to accommodate consulting requests and special assignments. In 2017 and 2018, approximately 27% and 15% of available audit time was spent in these areas, respectively. Internal Audit is committed to promoting a proactive and collaborative approach to assist management in identifying and mitigating risks. Internal Audit is currently involved in a number of corporate initiatives including; a review of the Concur payment application, review and feedback on various Corporate Policies and Procedures and assistance with changes to business processes due to the Construction Lien Act.

## Financial Impact

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

## Conclusion

The first year of the 2018 to 2020 Internal Audit Work Plan is now complete. Three (3) of the audits that commenced towards the end of 2018 are in various stages of completion. The 2019 to 2020 Work Plan has been updated to incorporate and reflect changing needs, priorities and resource allocations. The work plan must remain flexible in order to rebalance the listed projects to take into account requests from the Audit Committee, consulting requests from Management and special reviews and expansion of audit scope.

Specific projects for each of the two years are listed in Appendix 1. A progress report will be provided to the Audit Committee at the September meeting and the work plan will be refreshed at the beginning of 2020.

## Attachments

Appendix 1: 2019-2020 Internal Audit Work Plan Report



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Al Steinbach, CPA, CMA, CRMA  
Director, Internal Audit

Prepared by: Al Steinbach, Director, Internal Audit





**2019 to 2020  
Internal Audit Work Plan  
Audits by Service Area by Year**

	2019		2020	Previous Audit(s)
Service Area	Work in Progress	New	New	
<b>Stormwater</b>				
		Stormwater Revenue		New
<b>Business Services</b>				
		2018 Investments	2019 Investments	Annual
	Corporate Payroll (Non Union Permanent and Temporary Staff)			2006, 2007 (Overtime – 2015)
		Cashiers Operations		2002
		Print Shop Operations		New
			Procurement Card (PCard)	New
			Human Resources Recruitment Process	New
<b>Roads</b>				
	Streetlighting Program			2011
		Sign Shop		New
		Traffic Signal Maintenance		2005
			Works – Current Maintenance Contracts	2004, 2015
			Paid Parking	2005, 2013
<b>Mississauga Transit (MiWay)</b>				
			Prestocard Revenue	2012
<b>Fire and Emergency Services</b>				
		Fire Fleet Acquisition		New
			Fire Payroll	2008
<b>Mississauga Library System</b>				
	Library Acquisitions			2011

**2019 to 2020  
Internal Audit Work Plan  
Audits by Service Area by Year**

	2019		2020	Previous Audit(s)
Service Area	Work in Progress	New	New	
Information Technology				
		IT Hardware		2013
		IT Capital Projects		2005
			IT Security	2017 - Review
Land Development Services				
		e-Plan		New
			Building Inspections	New
				New
<b>TOTAL</b>	<b>3</b>	<b>10</b>	<b>9</b>	

## Notes:

1. This work plan is prepared based on the resources that are currently available to the Internal Audit Division. Changes to the work plan may be necessary if there are significant changes to the level of resources.
2. This work plan may be changed to accommodate requests from the Audit Committee, City Manager and Leadership Team or to allow expansion of audit scope where deemed appropriate by the Director, Internal Audit.
3. Some of the projects will commence towards the end of the calendar year and will be carried forward to the following year.

City of Mississauga  
**Corporate Report**



Date: 2019/02/04

To: Chair and Members of Audit Committee

From: Paul Mitcham, P. Eng, MBA, Commissioner of  
 Community Services

Originator's files:

Meeting date:  
 2019/03/04

## Subject

**Community Services Compliance Project Progress Update**

## Recommendation

That the report dated February 4, 2019 entitled "Community Services Compliance Project Progress Update" from the Commissioner of Community Services be received for information.

## Background

At the Audit Committee of March 6, 2017, staff put forward a Corporate Report entitled the Community Services Compliance Project. In that report staff advised Audit Committee that the Community Services Department was launching a department-wide Compliance Project. The purpose of the project was to develop and implement a management and reporting system that ensured consistent application and compliance to each Division's standard operating procedures, with monitoring and reporting out, to achieve the goal of creating greater accountability and governance across the Department.

The key objectives of the Compliance Project were as follows:

- Build and champion a culture that is focused on accountability by ensuring employees understand their roles and responsibilities.
- Identify high priority risk areas that require ongoing monitoring and reporting.
- Establish/update standard operating procedures to comply with Corporate Policies, legislation and by-laws.
- Develop a robust automated review and reporting system that ensures management is monitoring and being held accountable.
- Develop employee training/onboarding program.

- Create a centralized Standard Operating Procedure (SOP) repository for Community Services.

## Comments

All Divisions (Fire, Environment, Parks and Forestry, Culture, Library and Recreation) in Community Services participated in the project. Task teams from each Division were established to review existing standard operating procedures, identify potential gaps and address areas of concern. Task teams identified 42 Standard Operating Procedures (SOP) that needed to be developed (see Appendix 1). Currently, there are 36 SOP's finished with the remaining scheduled to be done by June 2019.

In addition to establishing new SOP's a robust reporting system was developed and implemented through the use of SharePoint. The reporting system connects staff at all levels from frontline managers to directors and ensures they know and understand what is expected on compliance related matters. Recreation was the first Division to start compliance reporting in Q3 2018. Parks and Forestry and Culture followed in Q4 2018. Mississauga Fire and Emergency Services will begin reporting in Q1 2019 with Library starting to report in Q2 2019.

At this time there are 40 managers/supervisors currently submitting compliance reports. The number of staff reporting on compliance will reach 75 once all divisions have fully implemented the system. Managers are expected to complete a compliance report quarterly. Reports focus on specific areas that are considered higher risk (i.e. cash handling, inventory controls, asset management, etc.) and require on ongoing monitoring and reporting out. In the event there is an area of non-compliance staff must document the issue in the report, identify the corrective action to be taken and date to be completed.

To support staff a centralized standard operating procedure repository was established. The repository is located on the Community Services Department intranet site and gives staff easy access to the information required to complete a report. Further, quarterly introduction to compliance reporting training sessions are available for all new managers and for those looking for a refresher on the system.

To assist with monitoring and analytics a compliance reporting dashboard was created. The dashboard allows staff to drill down and to review compliance from a division, section and unit perspective. Where there is significant non-compliance within a specific area or SOP, a full review will be completed to determine the issue and make required changes to ensure expectations are achieved.

## Financial Impact

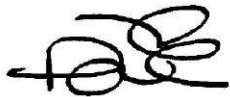
There are no financial impacts resulting from the Recommendations in this report.

## Conclusion

Building and championing a culture that is focused on greater accountability and knowledge as it relates to compliance has been a key priority for the Community Service Department. The Compliance Project has achieved the objectives and produced the deliverables it set out to accomplish. Strengthening compliance ensures the required internal controls are in place and mitigates the risk of financial losses and other liabilities to the Corporation. Moving forward the compliance management and reporting system will be part of the day to day duties of those with compliance responsibilities and will be supported by the Standards and Compliance unit in the Recreation Division.

## Attachments

Appendix 1: Standard Operating Procedures by Division



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Paul Mitcham, P. Eng, MBA, Commissioner of Community Services

Prepared by: Jason Klomp, Manager, Erin Meadows Community Centre



8.2  
Standard Operating Procedures  
By Division

SOP to be Developed		Division (s)	Status as of Jan. 31st
1	Cash Contributions	All Divisions	75%
2	Securities Payments	All Divisions	80%
3	Fees & Charges/Interim Fee Approvals	All Divisions	100%
4	Retail Sales Inventory	All Divisions	NA
5	Contract Management	All Divisions	100%
6	Asset Management/Inventory (Capital & Program)	All Divisions	75%
7	Digital Marketing-Canadian Anti-Spam Legislation (CASL)	All Divisions	100%
8	Account Reconciliations/Balance Sheet Accounts	All Divisions	100%
9	Paid Performer/ Education Series/ Joint Program Agreements/Artist Procurement	All Divisions	40%
10	Access to Information (K Drive, SharePoint etc.) & Sharing Personal Information	All Divisions	100%
11	Manager on Call	Culture	100%
12	Museum Special Events	Culture	100%
13	Museums "Tea" Gift Certificates	Culture	100%
14	Celebration Square Events Process	Culture	100%
15	Heritage Permits & Status Letters	Culture	100%
16	Busking Permits	Culture	100%
17	Museum & Public Art Artifacts Inventory	Culture	100%
18	Friends of Museums	Culture	100%
19	Acquisition & Receipt of New Book Materials	Library	100%
20	Receipt & Delivery Current Library Materials (Transit/Processing)	Library	100%
21	Inter Library Loans	Library	100%
22	Paid Advertising	Library	100%
23	Cash Handling Standards/Receipt of Payments	Library	100%
24	Access to Automated Systems (i.e. ILS)	Library	80%
25	Collection and Waiving of Library Fines	Library	100%
26	Collection of Outstanding Fees	Library	80%
27	Friends of Library	Library	NA
28	Program Registration	Library	100%
29	Cash Handling Standards/Receipt of Payments	MFES	100%
30	Training Records	MFES	100%
31	Shared Use Facilities Chargebacks	MFES	100%
32	Facility Maintenance Inventory	MFES	100%

SOP to be Developed		Division (s)	Status as of Jan. 31st
33	Fleet Maintenance Inventory	MFES	100%
34	Parks Access Permits	Parks & Forestry	100%
35	Cemeteries Buy Back of Lots & Cemeteries Purchasing of Lots/Trust Fund	Parks & Forestry	100%
36	Donations - Memorial Trees/Benches/Plaques etc	Parks & Forestry	100%
37	Parks/Forestry Work Orders	Parks & Forestry	100%
38	Reserve Fund Payments	Parks & Forestry	100%
39	Private Tree Permits	Parks & Forestry	100%
40	Sponsorship Agreements/Paid Advertising	Recreation	100%
41	Sport Hosting Fund	Recreation	NA
42	Applying for & Reconciliation of External Grants	Recreation	100%