

# CITY OF VAUGHAN

## EXTRACT FROM COUNCIL MEETING MINUTES OF FEBRUARY 21, 2018

Item 1, Report No. 2, of the Finance, Administration and Audit Committee, which was adopted without amendment by the Council of the City of Vaughan on February 21, 2018.

### **1 INTERNAL AUDIT REPORT – 2017 CORPORATE GOVERNANCE & ACCOUNTABILITY**

The Finance, Administration and Audit Committee recommends:

1. That the recommendation contained in the following report of the Director of Internal Audit, dated February 5, 2018, be approved; and
2. That Communication C1, presentation material entitled, “*Corporate Governance & Accountability – Survey Results*”, be received.

#### **Purpose**

To provide the results of a survey on the effectiveness of the City’s corporate governance and accountability practices.

#### **Recommendations**

1. That the Internal Audit Report on Corporate Governance and Accountability be received.

#### **Report Highlights**

- The survey results indicate that staff have a significantly more positive view of governance and accountability in comparison to the 2013 and 2015 results. Of the 25 statements in the survey, 23 scored higher than the 2015 survey, while the remaining two stayed the same.
- The mandatory anonymous reporting system e-learning module has had a positive effect on the organization by increasing staff awareness and confidence in the system.
- While trending more positively, responses and comments suggest that there are still opportunities for improvement in the survey framework categories of Capability and Monitoring and Learning.
- Management is committed to continuous improvement and will continue to develop and implement strategies to influence positive culture and organizational change.

# CITY OF VAUGHAN

## EXTRACT FROM COUNCIL MEETING MINUTES OF FEBRUARY 21, 2018

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### **Background**

Aside from identifying patterns of improvement and emerging trends, the objective of this survey was to recognize where the City exhibits strong corporate governance and accountability practices and leverage opportunities for improvement that will help move the City forward.

As a follow-up to the 2013 and 2015 Governance and Accountability surveys, Internal Audit used the same 25-question survey to determine if staff perceptions on governance and accountability had changed. An additional 9 questions were added to this year's survey to follow-up on the 2015 Anonymous Reporting System survey to gauge staff's awareness and understanding of the system. Respondents were also able to contribute written feedback in the comment fields provided after each question.

The survey was open to all City of Vaughan employees from September 6 through October 6, 2017. It was available both online and in paper form for those staff not having access to a computer. At the time of the survey, the City employed approximately 1,500 full-time, part-time and contract employees. 932 employees responded, representing a 62% response rate.

### **Previous Reports/Authority**

[Internal Audit Report – 2013 Corporate Governance and Accountability](#)

[Internal Audit Report – 2015 Corporate Governance and Accountability](#)

### **Analysis and Options**

Effective corporate governance and a well-defined accountability structure are the foundation of organizational control and risk management. For the purposes of this survey, it can be described as the system by which the City of Vaughan is directed and controlled. The system provides a structure through which objectives are set along with the supporting processes to attain the objectives and monitor performance. Examples of this system include the by-law and policy framework, shared ethics and values, strategic direction, legislative compliance, risk management and performance measures and evaluation.

Soft controls refer to the intangible levers of control such as the tone at the top, the City's ethical climate and managements philosophy and operating style that together make up the City's corporate culture. In its simplest form, culture can be described as "the way we do things around here". It is the processes we follow every day, behaviours when things are going well and not so well and our attitude toward our jobs, coworkers and stakeholders. Effective governance and accountability sets the proper tone and influences the culture of the City. They have a pervasive influence on the way business activities are structured and respected.

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### **EXTRACT FROM COUNCIL MEETING MINUTES OF FEBRUARY 21, 2018**

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The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing stresses the need to evaluate an organizations' soft controls. In order to evaluate and improve the effectiveness of the City's risk management, control and governance processes, we need to determine whether these processes are having the desired effect. To be effective, the City's governance and accountability structure need to be understood, accepted, acted upon and integrated into the City's culture.

#### **Financial Impact**

There are no direct economic impacts associated with this report.

#### **Broader Regional Impacts/Considerations**

Not applicable.

#### **Conclusion**

The survey results indicate that staff have a significantly more positive view of governance and accountability in comparison to the 2013 and 2015 results. Of the 25 statements in the survey, 23 scored higher than the 2015 survey, while the remaining two stayed the same.

Over the past several years, management has developed and implemented several initiatives to help drive culture change.

While trending more positively, responses and comments suggest that there are still opportunities for improvement in the survey framework categories of Capability, which refers to the City's sense of competence and capacity, and Monitoring and Learning, which refers to the City's sense of evolution. Building organizational trust, improving communication flow and investing in resources to maintain sustainable growth remain prominent themes.

While this year's results are encouraging, management is committed to continuous improvement and will continue to develop and implement strategies to influence positive organizational change.

**For more information**, please contact: Kevin Shapiro, Director of Internal Audit, ext. 8293

#### **Attachments**

1. Internal Audit Report – 2017 Corporate Governance and Accountability

**CITY OF VAUGHAN**

**EXTRACT FROM COUNCIL MEETING MINUTES OF FEBRUARY 21, 2018**

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**Prepared by**

Kevin Shapiro, Director of Internal Audit, ext. 8293

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

# Corporate Governance and Accountability - Survey Results

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FA&A Committee – Monday February 5, 2018



# Agenda

- Purpose, Objective and Overview
- Conclusion
- Evaluation Framework
- City Wide Results
- Strengths & Opportunities
- Management Initiatives
- Questions



# Survey Purpose

- Effective corporate governance and a well-defined accountability structure are the foundation of organizational control and risk management.
- Soft controls refer to the intangible levers of control such as the tone at the top, the City's ethical climate and managements philosophy and operating style that together make up the City's corporate culture.
- Effective governance and accountability sets the proper tone and influences the culture of the City. They have a pervasive influence on the way business activities are structured and respected.
- The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing stresses the need to evaluate an organizations' soft controls.



# Survey Objective

- To recognize where the City exhibits strong corporate governance and accountability practices and leverage opportunities for improvement that will help move the City forward.
- Recognize that governance and accountability evolve as an organization changes - what do staff think?
- Have strategies to change corporate culture been perceived positively by staff?





# Survey Overview

- Surveyed All Staff (approximately 1,500)
- Combination On-Line, Paper Based Approach
- 25 Questions - Linked to [Modified] CICA Governance and Control Model
- 9 Questions - Anonymous Reporting System
  - Has the e-learning module had a positive impact?
- 932 (62%) Responses, up from 622 in 2015 and 644 in 2013.



# Conclusion

- Significant increase in survey participation!
- Staff have a significantly more positive view of governance and accountability!
- Opportunities for improvement
  - Capability and Monitoring and Learning.
- Building organizational trust, improving communication flow and investing in resources to maintain sustainable growth remain prominent themes.
- ARS e-learning module has had a positive impact!



# Anonymous Reporting System

- ARS e-learning module has had a positive impact!
  - 95% of the survey respondents indicated that they were aware of the anonymous reporting system and its purpose.
  - 87% of the survey respondents indicated that the system has been communicated effectively.
  - 87% of the survey respondents indicated that having the system is beneficial to the City.

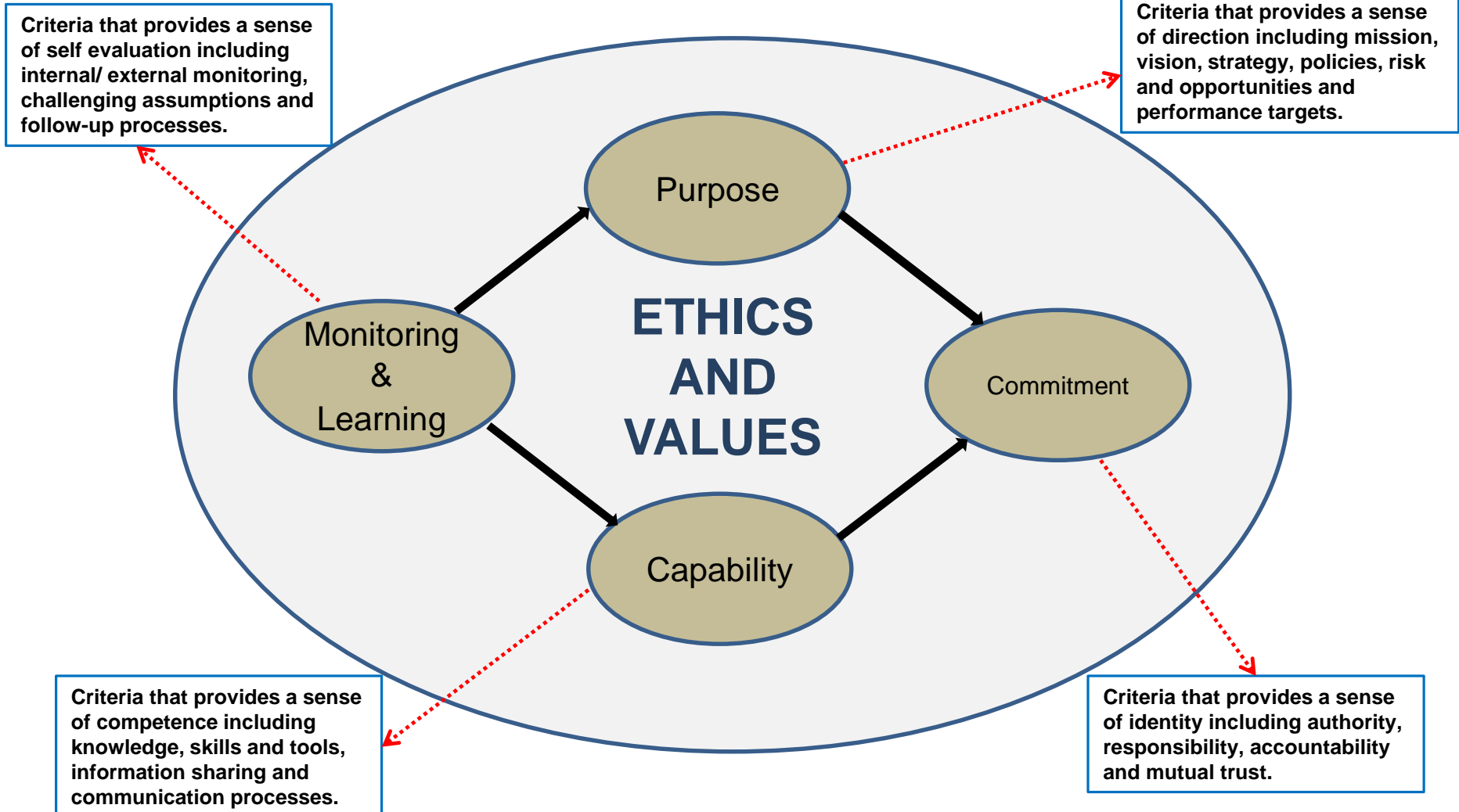


# Anonymous Reporting System

- ARS e-learning module has had a positive impact!
  - 95% of those who had completed the module indicated that they have a better understanding of how the system works after completing the module
  - 82% of those who had completed the module indicated that they are more likely to use the system to report suspected illegal or unethical activity.



# Evaluation Framework



CICA Governance/Control Framework  
25 Questions – Five Per Component

# Response Options

<b>1. Strongly Agree</b> <b>2. Agree</b>	Positive Response
<b>3. Disagree</b> <b>4. Strongly Disagree</b>	Negative Response
<b>5. Don't Know</b> <b>6. Not Comfortable Answering</b>	Avoidance Response



# Evaluation Criteria - Legend

Percentage – Strongly Agree/Agree	Identifier/Colour	Description
Less than 50%	Red	Current Issue or Concern – Immediate Action Required
50 to 59%	Yellow	Possible Emerging Issue - Watchlist
60 to 74%	Blue	Minimal Concern – Does Not Need Any Immediate Attention.
75% and Greater	Green	No Concern – No Action is Required. Represents a Significant Strength



# Evaluation Criteria/Results – City-Wide

Percentage – Strongly Agree/Agree	Description	Number [Statements]
75% and Greater	No Concern – No Action is Required. Represents a Significant Strength	<b>13 – 2017</b> 7 – 2015 6 - 2013
60% to 74%	Minimal Concern – Does Not Need Any Immediate Attention.	11 – 2017 10 – 2015 9 - 2013
50% to 59%	Possible Emerging Issue - Watchlist	<b>1 – 2017</b> 7 – 2015 7 - 2013
Less than 50%	Current Issue or Concern – Immediate Action Required	0 – 2017 1 – 2015 3 – 2013

**P**  
[24]

**N**  
[1]





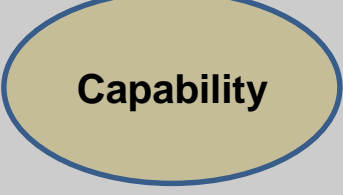


# Most Positive/Negative – Top Three



Most Positive Responses	Least Positive Responses
<p>1. I have a clear understanding of the City’s Code of Conduct and Ethics Expectations (93%).</p>	<p>1. Prompt communication of mistakes, bad news and other related information is given to those who need to know without fear of reprisal (59%).</p>
<p>2. I understand the policies that affect my actions and the impact they have on the City (92%).</p>	<p>2. I trust senior management to keep promises and commitments (60%).</p>
<p>3. The City has a clear policy on how I can report potential ethical or Code of Conduct violations (90%).</p>	<p>3. I understand the risks and barriers that prevent the City from achieving its objectives and vision and believe management is taking appropriate action to address them (61%).</p>



# Evaluation Framework Analysis

Framework Criteria	Strengths	Opportunities
 <p><b>Purpose</b></p>	<p>Good Understanding of:</p> <ul style="list-style-type: none"> <li>• Mission and vision</li> <li>• Policies</li> <li>• How dept. objectives align with Term of Council priorities</li> </ul>	<p>Continue developing:</p> <ul style="list-style-type: none"> <li>• Performance metrics</li> <li>• Risk management awareness</li> </ul>
 <p><b>Commitment</b></p>	<ul style="list-style-type: none"> <li>• Recognizing citizen and stakeholder input in supporting decisions</li> <li>• Compliance to legislation</li> <li>• Integrity &amp; ethical practices</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to build trust to support the open flow of communication</li> </ul>
 <p><b>Capability</b></p>	<ul style="list-style-type: none"> <li>• Policies and procedures help support the City's objectives</li> <li>• Department objectives align with rest of the organization</li> </ul>	<ul style="list-style-type: none"> <li>• Mechanisms to foster communication without fear of reprisal</li> <li>• Resources to support sustained growth</li> </ul>

# Evaluation Framework Analysis

Framework Criteria	Strengths	Opportunities
 <p><b>Monitoring &amp; Learning</b></p>	<ul style="list-style-type: none"> <li>• Availability of reliable and relevant information</li> <li>• Info received and provided to support effective decision making</li> </ul>	<ul style="list-style-type: none"> <li>• Need to challenge current assumptions [processes and objectives]</li> </ul>
 <p><b>Ethics and Values</b></p>	<ul style="list-style-type: none"> <li>• Clear understanding of code of conduct and ethical expectations</li> <li>• Training on ethical workplace conduct</li> <li>• Policy on how to report violations</li> </ul>	<ul style="list-style-type: none"> <li>• Continue building management/staff trust - keeping promises and commitments</li> <li>• Being able to raise concerns to management without fear of reprisal</li> </ul>



# Management Initiatives

- Service Excellence Reporting
- Gallery Walks
- Policy Committee
- Staff Protocol for responding to Members of Council and their staff
- Procurement Modernization
- Anonymous Reporting System



# Management Initiatives

- Service Excellence Strategic Initiatives
  - Service Vaughan
  - Digital Strategy
  - Workforce Management
- Service Excellence Masters Program
- Staff Forums
  - Innovation



# Questions?



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Item:



## Finance, Administration and Audit Committee Report

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**DATE:** Monday, February 05, 2018

**WARD(S):** ALL

**TITLE: INTERNAL AUDIT REPORT – 2017 CORPORATE GOVERNANCE & ACCOUNTABILITY**

**FROM:**

Kevin Shapiro, Director of Internal Audit

**ACTION:** FOR INFORMATION

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**Purpose**

To provide the results of a survey on the effectiveness of the City's corporate governance and accountability practices.

**Recommendations**

1. That the Internal Audit Report on Corporate Governance and Accountability be received.

**Report Highlights**

- The survey results indicate that staff have a significantly more positive view of governance and accountability in comparison to the 2013 and 2015 results. Of the 25 statements in the survey, 23 scored higher than the 2015 survey, while the remaining two stayed the same.
- The mandatory anonymous reporting system e-learning module has had a positive effect on the organization by increasing staff awareness and confidence in the system.
- While trending more positively, responses and comments suggest that there are still opportunities for improvement in the survey framework categories of Capability and Monitoring and Learning.
- Management is committed to continuous improvement and will continue to develop and implement strategies to influence positive culture and organizational change.

## **Background**

Aside from identifying patterns of improvement and emerging trends, the objective of this survey was to recognize where the City exhibits strong corporate governance and accountability practices and leverage opportunities for improvement that will help move the City forward.

As a follow-up to the 2013 and 2015 Governance and Accountability surveys, Internal Audit used the same 25-question survey to determine if staff perceptions on governance and accountability had changed. An additional 9 questions were added to this year's survey to follow-up on the 2015 Anonymous Reporting System survey to gauge staff's awareness and understanding of the system. Respondents were also able to contribute written feedback in the comment fields provided after each question.

The survey was open to all City of Vaughan employees from September 6 through October 6, 2017. It was available both online and in paper form for those staff not having access to a computer. At the time of the survey, the City employed approximately 1,500 full-time, part-time and contract employees. 932 employees responded, representing a 62% response rate.

## **Previous Reports/Authority**

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## **Analysis and Options**

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The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing stresses the need to evaluate an organizations' soft controls. In order



to evaluate and improve the effectiveness of the City's risk management, control and governance processes, we need to determine whether these processes are having the desired effect. To be effective, the City's governance and accountability structure need to be understood, accepted, acted upon and integrated into the City's culture.

### **Financial Impact**

There are no direct economic impacts associated with this report.

### **Broader Regional Impacts/Considerations**

Not applicable.

### **Conclusion**

The survey results indicate that staff have a significantly more positive view of governance and accountability in comparison to the 2013 and 2015 results. Of the 25 statements in the survey, 23 scored higher than the 2015 survey, while the remaining two stayed the same.

Over the past several years, management has developed and implemented several initiatives to help drive culture change.

While trending more positively, responses and comments suggest that there are still opportunities for improvement in the survey framework categories of Capability, which refers to the City's sense of competence and capacity, and Monitoring and Learning, which refers to the City's sense of evolution. Building organizational trust, improving communication flow and investing in resources to maintain sustainable growth remain prominent themes.

While this year's results are encouraging, management is committed to continuous improvement and will continue to develop and implement strategies to influence positive organizational change.

**For more information**, please contact: Kevin Shapiro, Director of Internal Audit, ext. 8293

### **Attachments**

1. Internal Audit Report – 2017 Corporate Governance and Accountability

### **Prepared by**

Kevin Shapiro, Director of Internal Audit, ext. 8293



# INTERNAL AUDIT REPORT

## **Corporate Governance and Accountability - 2017**

December 2017

## **INTERNAL AUDIT REPORT**

### **CORPORATE GOVERNANCE AND ACCOUNTABILITY - 2017**

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#### **CONCLUSION AND SUMMARY**

The 25-question survey asked respondents to voice their level of agreement to statements related to the City's Purpose, Commitment, Capability, Monitoring and Learning and Ethics and Values. An additional 9 questions were added to this year's survey as a follow-up to the 2015 Anonymous Reporting System survey to gauge staff's awareness and understanding of the system.

A total of 932 staff participated in this year's survey, up from 622 in 2015 and 644 in 2013. This significant increase in participation is a positive sign and a strong indicator that staff are more comfortable voicing their opinions on governance and accountability.

The survey results indicate that staff have a significantly more positive view of governance and accountability in comparison to the 2013 and 2015 results. Of the 25 statements in the survey, 23 scored higher than the 2015 survey, while the remaining two stayed the same.

Over 75% of all respondents either strongly agreed or agreed to 13 out of the 25 statements, up from 7 in 2015. Staff perception of the City's Commitment saw the greatest increase out of the five framework categories. Over 75% of all respondents either strongly agreed or agreed to 3 out of the 5 commitment statements, up from 0 in both 2013 and 2015.

While trending more positively, responses and comments suggest that there are still opportunities for improvement in the survey framework categories of Capability, which refers to the City's sense of competence and capacity, and Monitoring and Learning, which refers to the City's sense of evolution. Building organizational trust, improving communication flow and investing in resources to maintain sustainable growth remain prominent themes.

Survey responses indicate that the mandatory anonymous reporting system e-learning module has had a positive effect on the organization by increasing staff awareness and confidence in the system. There was a 27% increase in the number of staff who indicated they would feel comfortable using the system if they suspected illegal or unethical activity.

Over the past several years, management has developed and implemented several initiatives to help drive culture change. The recently approved organizational restructure is designed to build additional capacity and empower the organization to achieve its goals, and support Vaughan's rapid growth and intensification.

The new Service Excellence Masters Program will support staff engagement and service excellence by investing in and developing leaders by providing information, tools, training and support to build their confidence, expertise, knowledge and capacity to lead change and innovation.

Staff forums were held for a third consecutive year to communicate and solicit feedback on the progress that has been made with respect to the City's Service Excellence initiatives. Innovation was the theme of this year's forum. Staff were encouraged to "think outside the box" and look for new or improved ways of doing things.

A staff protocol for responding to Members of Council and their staff was also implemented. This new protocol is based on existing policies and legislation, including the Municipal Act and the City's Codes of Conduct for staff and for Councillors. This protocol has enhanced the relationship

## **INTERNAL AUDIT REPORT**

### **CORPORATE GOVERNANCE AND ACCOUNTABILITY - 2017**

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between Council and staff by establishing a consistent approach to responding to Councillor initiated requests.

While this year's results are encouraging, management is committed to continuous improvement and will continue to develop and implement strategies to influence positive organizational change.

## **INTERNAL AUDIT REPORT**

### **CORPORATE GOVERNANCE AND ACCOUNTABILITY - 2017**

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#### **BACKGROUND**

Effective corporate governance and a well-defined accountability structure are the foundation of organizational control and risk management. For the purposes of this survey, it can be described as the system by which the City of Vaughan is directed and controlled. The system provides a structure through which objectives are set along with the supporting processes to attain the objectives and monitor performance. Examples of this system include the by-law and policy framework, shared ethics and values, strategic direction, legislative compliance, risk management and performance measures and evaluation.

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The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing stresses the need to evaluate an organizations' soft controls. In order to evaluate and improve the effectiveness of the City's risk management, control and governance processes, we need to determine whether these processes are having the desired effect. To be effective, the City's governance and accountability structure need to be understood, accepted, acted upon and integrated into the City's culture.

#### **OBJECTIVES AND SCOPE**

Aside from identifying patterns of improvement and emerging trends, the objective of this survey was to recognize where the City exhibits strong corporate governance and accountability practices and leverage opportunities for improvement that will help move the City forward.

As a follow-up to the 2013 and 2015 Governance and Accountability surveys, Internal Audit used the same 25-question survey to determine if staff perceptions on governance and accountability had changed. An additional 9 questions were added to this year's survey to follow-up on the 2015 Anonymous Reporting System survey to gauge staff's awareness and understanding of the system. Respondents were also able to contribute written feedback in the comment fields provided after each question.

The survey was open to all City of Vaughan employees from September 6 through October 6, 2017. It was available both online and in paper form for those staff not having access to a computer. At the time of the survey, the City employed approximately 1,500 full-time, part-time and contract employees. 932 employees responded, representing a 62% response rate.

**Auditors: Rebecca Burchert and Mustafa Paracha CPA, CGA, FCCA, CIA, CFE**

**Author and Director: Kevin Shapiro CIA, CFE, CRMA**

## INTERNAL AUDIT REPORT

### CORPORATE GOVERNANCE AND ACCOUNTABILITY - 2017

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#### DETAILED REPORT

##### **Purpose, Methodology and Approach**

The purpose of the survey was to evaluate the effectiveness of the City of Vaughan's corporate governance and accountability practices. Corporate governance, accountability and the resulting controls are important foundation processes that support the success of the City in meeting its goals and objectives. Effective governance, accountability and control help build both employee and citizen trust.

The survey questions were derived from a model developed by the Canadian Institute of Chartered Accountants (CICA). The model, commonly known as the Criteria of Control or CoCo, includes many aspects of effective management such as:

- Defining and Communicating Objectives
- Identifying and Assessing Risks
- Developing Strategic Plans
- Establishing and Measuring Results Against Performance Targets/Indicators
- Ethic and Values

In addition, the model recognizes that effective organizational control is more than just internal financial controls. It also includes those elements that form its governance and accountability structure such as the City's resources, systems, processes, culture, structure and tasks that support people in achieving the City's objectives.

The principle behind the model is best described by the following extracted from the model's documentation.

A person performs a task (or activities), guided by an understanding of its (the tasks) purpose (the objective to be achieved) and supported by the capability (information, resources, supplies and skills). The person will need a sense of commitment to perform the task over time. The person will monitor his or her performance and the external environment to learn how to do the task better and about changes to be made. The same is true of any team or work group. In any organization of people, the essence of good governance, accountability and control is purpose, capability, commitment and monitoring/learning.

The survey questions or statements were linked to a modified version of the CICA model to form an Evaluation Framework. Respondents were asked to evaluate each statement and select if they strongly agreed, agreed, disagreed, strongly disagreed, did not know or were not comfortable answering.

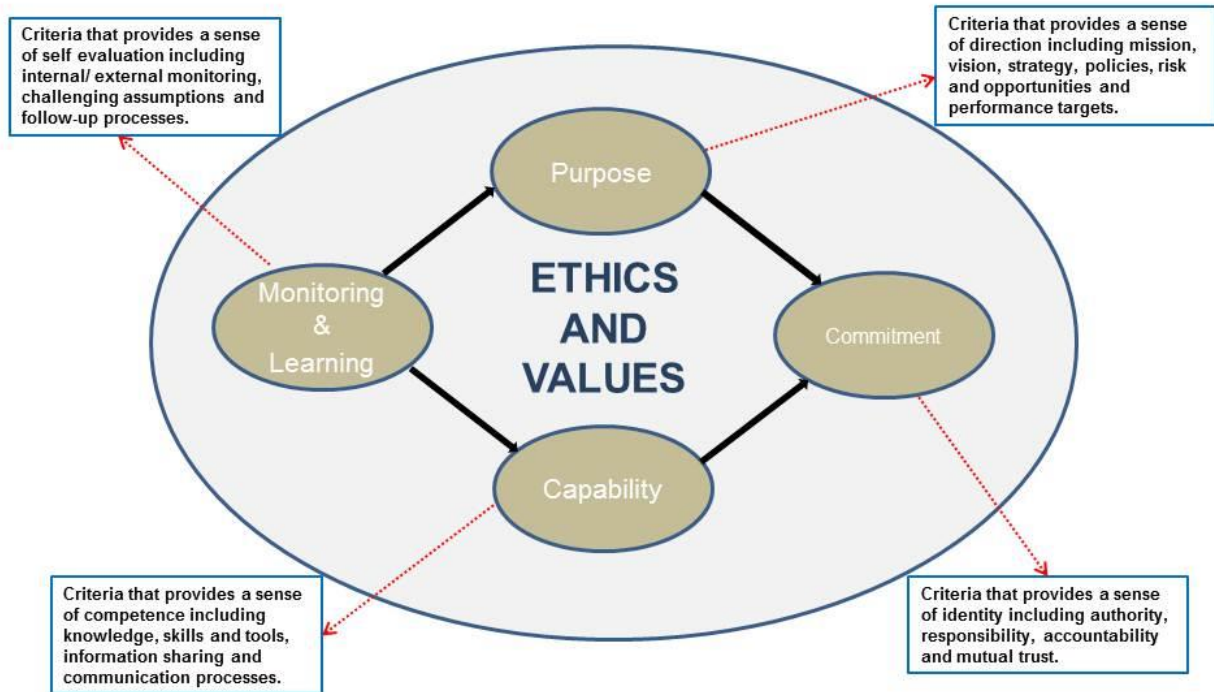
There were five statements covering each of the following areas for a total of 25 statements.

- Purpose – Sense of the City’s Direction
- Commitment – Sense of the City’s Identity and Values
- Capability – Sense of the City’s Competence and Capacity
- Monitoring and Learning – Sense of the City’s Evolution
- Ethics and Values – Sense of the City’s Ethics and Integrity

Ethics and Values were added to the model to enable a more in-depth analysis of this component.

A diagram of the Evaluation Framework is provided below.

## Evaluation Framework



CICA Governance/Control Framework  
25 Questions – Five Per Component



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**CORPORATE GOVERNANCE AND ACCOUNTABILITY - 2017**

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The evaluation criteria were developed based on the percentage of survey respondents that either strongly agreed or agreed with each statement.

The table below provides the overall evaluation criteria.

<b>Percentage – Strongly Agree/Agree</b>	<b>Description</b>
75% or more of all respondents either Strongly Agree or Agree with the statement.	No concern and no action is required. This represents a significant strength.
60% and up to and including 74% of all respondents either Strongly Agree or Agree with the statement.	Minimal concern that does not need any immediate attention.
50% and up to and including 59% of all respondents either Strongly Agree or Agree with the statement.	An emerging issue that should be closely watched.
Less than 50% of all respondents either Strongly Agree or Agree with the statement.	A current issue where immediate attention should be considered.

Each of the 25 statements was evaluated and scored based on the above criteria. The evaluated statements were classified by the following demographics to determine if any trends or patterns emerged from specific groups:

- Management versus Non-Management Staff
- Union versus Non-Union Staff
- Male versus Female
- Full-Time versus Part-Time/Contract



# INTERNAL AUDIT REPORT

## CORPORATE GOVERNANCE AND ACCOUNTABILITY - 2017

### City-Wide Results

The evaluation framework was used to rate survey statement responses. The following table displays the number of statements that received 'strongly agree' and 'agree' responses according to the percentage of survey participants. The table also provides a breakdown of responses according to specific demographics.

Percentage – Strongly Agree/Agree	City-Wide All Responses	Management [206]	Non-Management [696]	Non-Union [328]	Union [575]	Male [559]	Female [333]	Full Time [723]	Part-time 109 Contract/Casual/Temp [80]
75% or more of all respondents either Strongly Agree or Agree with the statement.	13 [2017] 7 [2015] 6 [2013]	16 [2017] 13 [2015] 13 [2013]	8 [2017] 6 [2015] 5 [2013]	18 [2017] 14 [2015] 14 [2013]	6 [2017] 6 [2015] 5 [2013]	13 [2017] 7 [2015] 6 [2013]	10 [2017] 8 [2015] 8 [2013]	9 [2017] 9 [2015] 5 [2013]	22 [2017] 8 [2015] 8 [2013]
60% and up to and including 74% of all respondents either Strongly Agree or Agree with the statement.	11 [2017] 10 [2015] 9 [2013]	9 [2017] 7 [2015] 6 [2013]	14 [2017] 10 [2015] 15 [2013]	7 [2017] 9 [2015] 5 [2013]	12 [2017] 8 [2015] 3 [2013]	12 [2017] 12 [2015] 7 [2013]	11 [2017] 8 [2015] 9 [2013]	12 [2017] 9 [2015] 10 [2013]	3 [2017] 9 [2015] 12 [2013]
50% and up to and including 59% of all respondents either Strongly Agree or Agree with the statement.	1 [2017] 7 [2015] 7 [2013]	0 [2017] 5 [2015] 5 [2013]	3 [2017] 7 [2015] 9 [2013]	0 [2017] 2 [2015] 6 [2013]	7 [2017] 5 [2015] 9 [2013]	0 [2017] 6 [2015] 7 [2013]	4 [2017] 7 [2015] 5 [2013]	0 [2017] 6 [2015] 7 [2013]	0 [2017] 7 [2015] 5 [2013]
Less than 50% of all respondents either Strongly Agree or Agree with the statement.	0 [2017] 1 [2015] 3 [2013]	0 [2017] 0 [2015] 1 [2013]	0 [2017] 2 [2015] 6 [2013]	0 [2017] 0 [2015] 0 [2013]	0 [2017] 6 [2015] 8 [2013]	0 [2017] 0 [2015] 5 [2013]	0 [2017] 2 [2015] 3 [2013]	0 [2017] 0 [2015] 5 [2013]	0 [2017] 1 [2015] 0 [2013]

The results indicate that staff have a significantly more positive view of governance and accountability in comparison to the 2013 and 2015 results.

City-wide, 75% or more of all respondents either strongly agreed or agreed to 13 out of the 25 statements, up from 7 in 2015. Conversely, only one statement received less than 60% agreement.

Management, non-union and part-time/contract staff tend to view the City's governance and accountability structure and processes as working more favourably than their counterparts.

For unionized staff, 75% or more of all respondents either strongly agreed or agreed to 6 statements, unchanged from 2015. However, the number of responses receiving a 60 to 74% agreement increased to 12, up from 8 in 2015.

In general, males responded to the statements slightly more favourably than females, which is consistent with the 2015 trend.

These results show significant improvement in staff's perception of the City's governance and accountability framework and validate that the strategies that have been developed and implemented over the past several years are driving positive change in the organization and having a positive impact on staff.

# INTERNAL AUDIT REPORT

## CORPORATE GOVERNANCE AND ACCOUNTABILITY - 2017

### Results by Evaluation Framework Category

- Purpose** – Criteria that provides a sense of direction including mission, vision, strategy, policies, risk and opportunities and performance targets.

Statement	2013	2015	2017 [932]	2017 Management [206]	2017 Non- Management [696]	2017 Non- Union [328]	2017 Union [575]	2017 Male [559]	2017 Female [333]	2017 Full- Time [723]	2017 Part- Time [109]	2017 Contract [80]
I understand the mission and vision for the City of Vaughan. (Q1)	86%	87%	89%	96%	86%	96%	84%	87%	92%	88%	90%	89%
I understand how my work group's business objectives and outcomes align with Council priorities and Vaughan Vision 2020/Term of Council Service Excellence Strategy Map. (Q2)	73%	74%	81%	91%	77%	89%	75%	80%	81%	81%	79%	74%
I understand the policies that affect my actions and the impact they have on the City. (Q3)	86%	92%	92%	97%	90%	96%	89%	92%	91%	91%	94%	93%
As a City, we have manageable and well-communicated performance targets and metrics.(Q4)	54%	54%	64%	67%	63%	68%	60%	66%	60%	61%	73%	69%
I understand the risks and barriers that prevent the City from achieving its objectives and vision and believe management is taking appropriate action to address them. (Q7)	46%	54%	61%	68%	58%	70%	54%	63%	57%	58%	72%	64%

Based on the survey responses, there continues to be improvement in staff's understanding and acceptance of the City's purpose and direction. 75% or more of all respondents either strongly agreed or agreed to 3 out of the 5 statements, up from 2 in both 2013 and 2015.

The percentage increase in level of agreement to these statements was relatively consistent across the demographic categories. Similar to 2015, management, non-union and part-time employees generally had a stronger level of agreement to these statements than union employees.

Understanding of the City's mission, vision and policies continues to be perceived as an area of strength (Q1 & Q3). The 7% increase in staff understanding of how department business objectives and outcomes align with the term of Council priorities and Service Excellence strategy is a positive sign and indicates that the strategies designed to better align the organization to deliver on service excellence are working (Q2).

There was a 10% increase in staff's level of agreement to the City having manageable and well-communicated performance targets and metrics (Q4). There was also a 7% increase in staff's level of agreement of understanding the risks and barriers that prevent the City from achieving its objectives and vision and believe management is taking appropriate action to address them (Q7).

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Respondents provided additional insight and opportunities for improvement in the comment boxes. Generally, the comments can be summarized into the following themes:

- As an organization, there are opportunities to better prioritize goals and objectives.
- For department objectives to better align with the City's mission, values, and the Term of Council priorities, staff need additional strategic guidance and consistent communication.
- Policies should be regularly reviewed for relevancy and updated accordingly.
- Data quality issues and lack of availability make it more difficult to monitor performance to targets.
- As an organization, there needs to be a deeper understanding of what the risks and barriers are to achieving objectives and what will be done to mitigate them.

Over the past several years, management has developed and implemented several initiatives to address staff feedback.

Management has developed a process to better design, monitor and report on performance targets and metrics, while identifying potential risks and barriers to achieving objectives. Since the adoption of the Term of Council Service Excellence Strategy Map in 2015, staff have been reporting monthly on their key activities aligned to the Term of Council Priorities and Service Excellence Strategic Initiatives. Council has been receiving semi-annual reports on this progress.

Progress reporting provides Council and the citizens of Vaughan with a status report on the most significant projects and initiatives being undertaken to improve the community and deliver services to residents and businesses. For staff, this regular reporting has resulted in a more proactive and collaborative response to cross-corporate issues and strengthened oversight for the City's key activities.

During the last two years, an open house gallery walk was held during the summer months. The purpose of this exercise was to provide an opportunity for the senior management team and department leads to review department business plans, provide feedback and recommendations for efficiencies and collaboration and to collect additional ideas to be captured in the business plans. This initiative has been viewed positively and has helped enhance the alignment of department business plans with the annual budgeting process.

A Policy Committee, consisting of members of the corporate management team, has been established to provide a venue for departments to present new or updated policies for consideration prior to Council approval. An initial assessment of Vaughan's policy development resources, practices and procedures found that, although Vaughan has many of the necessary tools in place, there are improvements needed to strengthen accountability, transparency and empowerment through the policy process. The assessment also identified a need to distinguish between Council policies and administrative policies, and between policies and procedures. A comprehensive policy review will take place from 2017 to 2018 to improve the policy development process, to separate Council policies from administrative policies, and to ensure policies reflect current practices.

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### 2. Commitment – Criteria that provides a sense of identity including authority, responsibility, accountability and mutual trust.

Statement	2013	2015	2017 [932]	2017 Management [206]	2017 Non-Management [696]	2017 Non-Union [328]	2017 Union [575]	2017 Male [559]	2017 Female [333]	2017 Full-Time [723]	2017 Part-Time [109]	2017 Contract [80]
Accountability, authority and responsibility at the City are clearly defined and actions are taken by the appropriate people. (Q5)	61%	61%	71%	75%	69%	79%	65%	72%	68%	67%	84%	83%
Management in the City strives to comply with all applicable legislation. (Q8)	68%	74%	78%	91%	73%	91%	69%	78%	75%	76%	81%	76%
The City's integrity and ethical values are shared and practiced. (Q11)	58%	63%	75%	82%	73%	84%	69%	76%	73%	71%	88%	87%
The City has established a level of trust sufficient to support the open flow of information and effective performance. (Q15)	44%	50%	61%	63%	60%	66%	57%	65%	55%	58%	74%	64%
My department or program area takes into account citizen or stakeholder inputs in its decisions and actions. (Q24)	68%	72%	77%	88%	72%	87%	68%	77%	74%	75%	79%	76%

Staff perception of the City's sense of identity and values saw the greatest increase out of all the framework categories. 75% or more of all respondents either strongly agreed or agreed to 3 out of the 5 statements, up from 0 in both 2013 and 2015.

The percentage increase in level of agreement to these statements was relatively consistent across the demographic categories. Similar to 2015, management, non-union and part-time employees generally had a stronger level of agreement to these statements than union employees.

Perceptions on the City's integrity and ethical values being shared and practiced (Q11), management strives to comply with all applicable legislation (Q8) and taking account citizen or stakeholder inputs in its decisions and actions (Q24) can all now be viewed as areas of organizational strength.

There was a 10% increase in the level of agreement with respect to accountability, authority and responsibility at the City being clearly defined and actions are taken by the appropriate people (Q5).

Significant progress has been made with respect to establishing a level of trust sufficient to support the open flow of information and effective performance (Q15). There has been a 17% increase in the level of agreement since 2013, and 11% since 2015.

Respondents provided additional insight and opportunities for improvement in the comment boxes. Generally, the comments can be summarized into the following themes:

- The principles of accountability, authority, and responsibility need to be further communicated and applied consistently throughout the organization.

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- Fostering an environment of openness, transparency and accountability, especially with respect to decision making, would go along way to demonstrate that integrity and ethical values are being shared and practiced.
- While information sharing has improved, there is still some distrust on how information will be used.
- A greater need to balance the needs of all stakeholders.

The City of Vaughan has a number of policies in place that relate to corporate governance. New provincial legislation was introduced in November 2016 that affects a number of Acts, including the Municipal Act and the Municipal Conflict of Interest Act. In particular, one of the approved changes requires municipalities to have a formal policy on staff-Council relations, addressing the roles and responsibilities of public servants and Members of Council.

Council is the policy and decision-making authority for the municipality, and Council as a whole can direct staff. Council, as a whole, must be able to access information on a need-to-know basis in order to fulfill its decision-making duties and oversight responsibilities. The role of staff is to implement Council's decisions, and establish administrative practices and procedures to carry out Council's decisions. In doing so, staff are required to follow statutory, regulatory and other ethical or professional guidelines, and Vaughan's Employee Code of Conduct. The implementation of this new protocol has enhanced the relationship between Council and staff by establishing a consistent approach to responding to Councillor initiated requests, while reinforcing accountability, authority and responsibility.

On March 21, 2017, as part of the City's procurement modernization initiative, a revised procurement policy was approved by Council. This new policy was developed based on the principles of openness, fairness and transparency, while taking into account items such as the increasing presence of technology and leading practices from other jurisdictions. The new policy has helped streamline the procurement process and provide more departmental accountability and governance, while driving value for money.

The City's Anonymous Reporting System was implemented on April 15, 2014 as an additional mechanism for employees to confidentially and anonymously report suspected fraud and code of conduct violations. In 2016, Internal Audit developed an Anonymous Reporting System e-learning module to increase employee trust, confidence and awareness of the system, and to reinforce the City's commitment to effective governance and accountability. The e-learning module has been available to staff since November 2016. This is a mandatory course and it is anticipated that all staff will have completed it by the end of 2017.

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### 3. Capability – Criteria that provides a sense of competence including knowledge, skill and tools, information sharing and communication processes.

Statement	2013	2015	2017 [932]	2017 Management [206]	2017 Non- Management [696]	2017 Non- Union [328]	2017 Union [575]	2017 Male [559]	2017 Female [333]	2017 Full- Time [723]	2017 Part- Time [109]	2017 Contract [80]
Prompt communication of mistakes, bad news and other related information is given to those who need to know without fear of reprisal. (Q16)	44%	48%	59%	68%	55%	70%	51%	63%	51%	54%	76%	65%
Our policies and procedures help me and my group or team ensure achievement with the City's objectives. (Q18)	66%	75%	78%	85%	75%	83%	74%	79%	75%	75%	84%	89%
We have the right people, with the right skills, tools and resources to achieve the vision and objectives of the City. (Q21)	50%	53%	65%	66%	64%	71%	60%	67%	60%	61%	82%	74%
I have sufficient resources, tools and time, supported by the appropriate administrative structure, to accomplish my objectives. (Q23)	56%	61%	68%	63%	69%	71%	65%	69%	67%	63%	83%	84%
My actions and those of my department or business unit are aligned with the rest of the organization. (Q25)	63%	69%	78%	86%	75%	90%	70%	77%	79%	75%	84%	85%

There has been improvement in staff's perception of the City's ability to increase organizational capability, but as with previous surveys, it remains the area with the most opportunity for improvement.

75% or more of all respondents either strongly agreed or agreed to 2 out of the 5 statements, up from 1 in 2015.

The percentage increase in level of agreement to these statements was relatively consistent across the demographic categories. Similar to 2015, management, non-union and part-time employees generally had a stronger level of agreement to these statements than union employees.

Understanding of how policies, procedures, actions and department objectives align with the goals of the organization (Q18 & Q25) can be viewed as areas of organizational strength.

Progress has been made with respect to having right people, with the right skills, tools and resources to achieve the vision and objectives of the City (Q21 – 15% increase in the level of agreement since 2013, 12% since 2015) and I have sufficient resources, tools and time, supported by the appropriate administrative structure, to accomplish my objectives (Q23 – 12% increase in the level of agreement since 2013, 7% since 2015).

While there has been a 15% increase in the level of agreement since 2013, prompt communication of mistakes, bad news and other related information is given to those who need to know without fear of reprisal (Q16) continues to be the statement with the overall lowest agreement score and falls into the category of being an emerging issue that should be closely watched.

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Respondents provided additional insight and opportunities for improvement in the comment boxes. Generally, the comments can be summarized into the following themes:

- When mistakes are communicated, management's focus should be on how best to rectify the situation and learn from it so that the mistake is not repeated in the future.
- Business processes need to be improved throughout the organization to reflect a growing, modern City. Policies need to reinforce the "how, when, what, where and why" and support the achievement of City's objectives.
- In general, the right people with the right skills are in place, but the City still needs to devise additional strategies to build more capacity to handle the growth and the complexity of work.
- Manual processes and the lack of resources and tools make it difficult to accomplish tasks in a timely manner. As a result, time is not always spent on more strategic activities.

Several service excellence strategic initiatives are currently underway to modernize business processes and will give staff the tools and resources they need to implement service excellence. The City's Service Vaughan and Digital Strategies will launch a consistent, multi-channel end-to-end customer service experience and will define how the City will interact digitally, while driving an internal digital transformation. The Workforce Management System Business case will define the requirements to automate time and labour administration, management and reporting.

The organizational restructure that was approved in September is a positive step that will build capacity and empower the organization to achieve its goals, and support Vaughan's rapid growth and intensification.



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### 4. Monitoring and Learning: Criteria that provides a sense of self evaluation including internal/external monitoring, challenging assumptions and follow-up processes.

Statement	2013	2015	2017 [932]	2017 Management [206]	2017 Non- Management [696]	2017 Non- Union [328]	2017 Union [575]	2017 Male [559]	2017 Female [333]	2017 Full- Time [723]	2017 Part- Time [109]	2017 Contract [80]
I have reliable and relevant information to do my job. (Q10)	81%	82%	85%	87%	83%	89%	81%	85%	83%	82%	97%	90%
My department or program area learns from its mistakes. (Q12)	64%	66%	73%	85%	69%	86%	65%	73%	73%	69%	83%	84%
In my work area, we are effective in monitoring performance to targets and indicators. (Q14)	61%	64%	70%	76%	68%	77%	65%	70%	69%	67%	78%	75%
My department or program area receives and provides information that is necessary to support effective decision making. (Q19)	69%	72%	77%	84%	74%	86%	70%	78%	75%	74%	86%	80%
When appropriate, my department or program area challenges the assumptions behind our objectives. (Q20)	55%	59%	68%	79%	63%	78%	59%	69%	64%	65%	75%	68%

There continues to be improvement in staff's perception of the City's sense of evolution. 75% or more of all respondents either strongly agreed or agreed to 2 out of the 5 statements, up from 1 in both 2013 and 2015.

The percentage increase in level of agreement to these statements was relatively consistent across the demographic categories. Similar to 2015, management, non-union and part-time employees generally had a stronger level of agreement to these statements than union employees.

Despite the challenges raised earlier with respect to data availability and resource constraints, survey respondents maintain that they have reliable and relevant information to do their jobs, while receiving and providing the necessary information to support effective decision making (Q10 and Q19).

Staff continue to indicate progress with respect to the effectiveness of monitoring performance to targets and indicators (Q14 - 9% increase in the level of agreement since 2013), learning from mistakes (Q12 - 9% increase in the level of agreement since 2013) and challenging assumptions (Q20 - 13% increase in the level of agreement since 2013).

Respondents provided additional insight and opportunities for improvement in the comment boxes. Generally, the comments can be summarized into the following themes:

- Provide more training, networking and mentoring opportunities to continue to learn, grow and identify new and improved ways of doing our jobs.
- Conducting project post mortem meetings to review what went well and what didn't would help identify strengths and weaknesses and mitigate potential errors from re-occurring.
- Monitoring programs need to be consistent and performance results need to be communicated more effectively throughout the organization.



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- Information is not always communicated in a timely manner to those who require it.
- Management needs to foster a more inclusive environment where questions can be asked and be more receptive to input.

As part of the Service Excellence Strategy, staff engagement was identified as a key strategic initiative and is pivotal to the success of the City's service excellence model and enhancements to its service delivery objectives.

The newly developed Service Excellence Masters Program will support staff engagement and service excellence by investing in and developing the people leaders of the organization. The objectives of the program include:

- Providing information, tools, training and supports to all people leaders to build their confidence, expertise, knowledge and capacity to lead change and innovation.
- Contributing to the creation of a learning culture and a culture of innovation and continuous improvement.
- Building a community of people leaders who are equipped with the knowledge, skills and tools to transform the City of Vaughan as a service excellence organization.

The program is a blended learning model which includes in-class learning, self-assessments, 360 feedback assessments, on-line self directed e-learning, case studies, networking, peer-to-peer coaching and hands-on experiential learning integrated within the work environment. Approximately 220 staff are enrolled in the program, which runs for 14 months from September 2017 to November 2018.

Staff forums were held for a third consecutive year to communicate and solicit feedback on the progress that has been made with respect to the City's Service Excellence initiatives. Innovation was the theme of this year's forum. Staff were encouraged to "think outside the box" and look for new or improved ways of doing things. Approximately 400 ideas were generated. An email account has also been created to receive submissions, and staff are encouraged to submit their ideas at any time.

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- 5. Ethics and Values:** Criteria that provides a sense of ethics and integrity, including compliance, an official Code of Conduct and Ethics, ethical training and reporting for violations.

Statement	2013	2015	2017 [932]	2017 Management [206]	2017 Non- Management [696]	2017 Non- Union [328]	2017 Union [575]	2017 Male [559]	2017 Female [333]	2017 Full- Time [723]	2017 Part- Time [109]	2017 Contract [80]
Staff can raise concerns to management without fear of reprisal. (Q6)	52%	56%	63%	72%	61%	75%	55%	65%	61%	60%	80%	71%
I trust senior management to keep promises and commitments. (Q9)	52%	54%	60%	73%	56%	73%	52%	63%	55%	57%	78%	61%
I receive training on the City's standards of ethical workplace conduct. (Q13)	86%	87%	88%	93%	86%	92%	85%	89%	86%	86%	92%	91%
I have a clear understanding of the City's Code of Conduct and Ethics expectations. (Q17)	89%	93%	93%	97%	91%	97%	89%	90%	93%	92%	89%	96%
The City has a clear policy on how I can report potential ethical or Code of Conduct violations. (Q22)	75%	84%	90%	97%	86%	94%	86%	89%	89%	89%	88%	89%

Staff perception of ethics and integrity continues to be one of the strongest components within the evaluation framework. 75% or more of all respondents either strongly agreed or agreed to 3 out of the 5 statements, unchanged from 2013 and 2015.

The percentage increase in level of agreement to these statements was relatively consistent across the demographic categories. Similar to 2015, management, non-union and part-time employees generally had a stronger level of agreement to these statements than union employees.

Staff overwhelmingly agree that they have a clear understanding of the City's code of conduct (Q17) and receive training on the City's standards of ethical workplace conduct (Q13).

Since 2013, there has been a 15% increase in the level of staff agreement that the City has a clear policy on how to report ethical or code of conduct violations (Q22). This is a strong indicator that communications related to the anonymous reporting system and mandatory e-learning module are having a positive impact.

Since 2013, there has been a 11% increase in the level of agreement that staff can raise concerns to management without fear of reprisal (Q6). The general theme from respondents who left comments was that management needs to be more consistent in how they react and deal with concerns when they are raised.

While there has been an 8% increase in the level of agreement since 2013, trust in senior management to keep promises and commitments (Q9) continues to be perceived as an issue. The general theme from respondents who left comments was that organizational inconsistency in the fulfillment of commitments has contributed to the perception of mistrust.

One of the modules within the Service Excellence Masters Program is Situational Leadership® II (SLII®). It is a leadership model that has been used to give people what they need, when they need it, accelerates their development—creating a more productive,

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passionate workplace. The program develops Situational leaders that offer guidance, caring, and autonomy, and provide just the right amount of direction and support to help their team members succeed.

Many of the other strategies discussed throughout this report were also developed with the goal of building organizational trust and commitment. Strategies should continue to be refined and reinforced to continue the positive momentum.

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#### **Anonymous Reporting System Survey Results**

To address some of the issues that were identified in the 2013 Governance and Accountability survey, the City's Anonymous Reporting System was implemented on April 15, 2014 as an additional mechanism for employees to confidentially and anonymously report suspected fraud and code of conduct violations.

Internal Audit conducted an Anonymous Reporting System awareness survey in June 2015 to gauge staff awareness and acceptance of the system. Based on the results of that survey, Internal Audit developed an Anonymous Reporting System e-learning module to increase employee trust, confidence and awareness of the system, and to reinforce the City's commitment to effective governance and accountability.

Nine questions were added to this year's Governance and Accountability survey as a follow-up to the 2015 Anonymous Reporting System survey to determine whether the e-learning module has had the desired impact.

In general, the results indicate a significant increase in employee trust, confidence and awareness of the system:

- 95% of the survey respondents indicated that they were aware of the anonymous reporting system and its purpose, up 9% from 2015.
- 87% of the survey respondents indicated that the system has been communicated effectively, up 28% from 2015.
- 87% of the survey respondents indicated that having the system is beneficial to the City, up 7% from 2015.
- 69% of survey respondents indicated that they would feel comfortable using the system, up 27% from 2015.
- 80% of the survey respondents advised they had completed the e-learning module. 95% of those who had completed the module indicated that they have a better understanding of how the system works after completing the module and 82% indicated that they are more likely to use the system to report suspected illegal or unethical activity.

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### Attachment 1

#### City-Wide Comparison [2017/2015/2013] – Strongly Agree/Agree Statements

#	Statement	2013	2015	2017	Change from 2013 to 2015	Change from 2015 to 2017	Change from 2013 to 2017
1	I understand the mission and vision for the City of Vaughan.	86%	87%	89%	1%	2%	3%
2	I understand how my work group's business objectives and outcomes align with Council priorities and Vaughan Vision 2020/Term of Council Service Excellence Strategy Map.	73%	74%	81%	1%	7%	8%
3	I understand the policies that affect my actions and the impact they have on the City.	86%	92%	92%	6%	0%	6%
4	As a City, we have manageable and well-communicated performance targets and metrics.	54%	54%	64%	0%	10%	10%
5	Accountability, authority and responsibility at the City are clearly defined and actions are taken by the appropriate people.	61%	61%	71%	0%	10%	10%
6	Staff can raise concerns to management without fear of reprisal.	52%	56%	63%	4%	7%	11%
7	I understand the risks and barriers that prevent the City from achieving its objectives and vision and believe management is taking appropriate action to address them.	46%	54%	61%	8%	7%	15%
8	Management in the City strives to comply with all applicable legislation.	68%	74%	78%	6%	4%	10%
9	I trust senior management to keep promises and commitments.	52%	54%	60%	2%	6%	8%
10	I have reliable and relevant information to do my job.	81%	82%	85%	1%	3%	4%
11	The City's integrity and ethical values are shared and practiced.	58%	63%	75%	5%	12%	17%
12	My department or program area learns from its mistakes.	64%	66%	73%	2%	7%	9%
13	I receive training on the City's standards of ethical workplace conduct.	86%	87%	88%	1%	1%	2%
14	In my work area, we are effective in monitoring performance to targets and indicators.	61%	64%	70%	3%	6%	9%

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#	Statement	2013	2015	2017	Change from 2013 to 2015	Change from 2015 to 2017	Change from 2013 to 2017
15	The City has established a level of trust sufficient to support the open flow of information and effective performance.	44%	50%	61%	6%	11%	17%
16	Prompt communication of mistakes, bad news and other related information is given to those who need to know without fear of reprisal.	44%	48%	59%	4%	11%	15%
17	I have a clear understanding of the City's Code of Conduct and Ethics expectations.	89%	93%	93%	4%	0%	4%
18	Our policies and procedures help me and my group or team ensure achievement with the City's objectives.	66%	75%	78%	9%	3%	12%
19	My department or program area receives and provides information that is necessary to support effective decision making.	69%	72%	77%	3%	5%	8%
20	When appropriate, my department or program area challenges the assumptions behind our objectives.	55%	59%	68%	4%	9%	13%
21	We have the right people, with the right skills, tools and resources to achieve the vision and objectives of the City.	50%	53%	65%	3%	12%	15%
22	The City has a clear policy on how I can report potential ethical or Code of Conduct violations.	75%	84%	90%	9%	6%	15%
23	I have sufficient resources, tools and time, supported by the appropriate administrative structure, to accomplish my objectives.	56%	61%	68%	5%	7%	12%
24	My department or program area takes into account citizen or stakeholder inputs in its decisions and actions.	68%	72%	77%	4%	5%	9%
25	My actions and those of my department or business unit are aligned with the rest of the organization.	63%	69%	78%	6%	9%	15%

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### Attachment 2

#### Governance and Accountability Survey 2017 – City-Wide All Responses

#	Statement	SA	A	D	SD	DK	NC
1	I understand the mission and vision for the City of Vaughan. [n=928]	27%	62%	4%	1%	5%	1%
2	I understand how my work group's business objectives and outcomes align with Council priorities and Vaughan Vision 2020. [n=926]	22%	58%	6%	3%	9%	1%
3	I understand the policies that affect my actions and the impact they have on the City. [n=926]	29%	63%	3%	1%	3%	1%
4	As a City, we have manageable and well communicated performance targets and metrics. [n=918]	11%	54%	17%	6%	10%	2%
5	Accountability, authority and responsibility at the City are clearly defined and actions are taken by the appropriate people. [n=922]	14%	56%	15%	6%	6%	2%
6	Staff can raise concerns to management without fear of reprisal. [n=921]	15%	49%	16%	10%	6%	4%
7	I understand the risks and barriers that prevent the City from achieving its objectives and vision and believe management is taking appropriate action to address them. [n=925]	8%	53%	15%	5%	17%	2%
8	Management in the City strives to comply with all applicable legislation. [n=920]	17%	61%	7%	3%	11%	2%
9	I trust senior management to keep promises and commitments. [n=923]	14%	47%	14%	10%	10%	5%
10	I have reliable and relevant information to do my job. [n=923]	22%	63%	10%	3%	1%	1%
11	The City's integrity and ethical values are shared and practiced. [n=923]	16%	60%	10%	5%	7%	3%
12	My department or program area learns from its mistakes. [n=923]	20%	53%	14%	5%	6%	2%
13	I receive training on the City's standards of ethical workplace conduct. [n=922]	23%	66%	6%	2%	3%	1%
14	In my work area, we are effective in monitoring performance to targets and indicators. [n=922]	17%	54%	15%	4%	8%	2%
15	The City has established a level of trust sufficient to support the open flow of information and effective performance. [n=923]	11%	50%	18%	6%	11%	3%

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#	Statement	SA	A	D	SD	DK	NC
16	Prompt communication of mistakes, bad news and other related information is given to those who need to know without fear of reprisal. [n=916]	12%	47%	16%	8%	14%	4%
17	I have a clear understanding of the City's Code of Conduct and Ethics expectations. [n=921]	28%	65%	3%	1%	2%	1%
18	Our policies and procedures help me and my group or team ensure achievement with the City's objectives. [n=919]	14%	64%	10%	3%	7%	2%
19	My department or program area receives and provides information that is necessary to support effective decision making. [n=915]	14%	63%	10%	3%	8%	2%
20	When appropriate, my department or program area challenges the assumptions behind our objectives. [n=916]	11%	56%	9%	2%	19%	2%
21	We have the right people, with the right skills, tools and resources to achieve the vision and objectives of the City. [n=921]	15%	50%	17%	8%	6%	3%
22	The City has a clear policy on how I can report potential ethical or Code of Conduct violations. [n=925]	26%	63%	4%	1%	3%	2%
23	I have sufficient resources, tools and time, supported by the appropriate administrative structure, to accomplish my objectives. [n=918]	12%	56%	21%	7%	3%	1%
24	My department or program area takes into account citizen or stakeholder inputs in its decisions and actions. [n=916]	20%	57%	6%	2%	14%	2%
25	My actions and those of my department or business unit are aligned with the rest of the organization. [n=917]	18%	61%	7%	3%	10%	2%

#### Explanatory Notes

**SA – Strongly Agree**

**A – Agree**

**D – Disagree**

**SD – Strongly Disagree**

**DK – Don't Know**

**NC – Not Comfortable Answering**

**n = number of responses/respondents**