

COMPARISON OF MANAGEMENT STAFF SURVEY RESULTS

INTERNAL CONTROL RISK SURVEY A2021-2

| CONTROL ENVIRONMENT                                       | STAFF SURVEY STATEMENTS   | WEIGHTED AVERAGE SCORES |   |              | STAFF RESPONSE DISTRIBUTION |                                |              |
|---|---|-------------------------|---|--------------|-----------------------------|--------------------------------|--------------|
|   |   | MANAGEMENT              | STAFF   | DIFFERENCE * | Strongly Agree + Agree %    | Disagree + Strongly Disagree % | Don't Know % |
|   |   | 1                       | City management places sufficient emphasis on the importance of integrity, ethical conduct, fairness, and honesty in their dealings with employees, vendors, and other organizations. | 3.5          | 3                           | 0.5                            | 77%          |
| 2   | An atmosphere of mutual trust and open communication between management and employees has been established within the organization.                     | 2.8                     | 2.7   | 0.1          | 63%                         | 31%                            | 5%           |
| 3   | Management demonstrates the appropriate "tone at the top" and their actions are consistent with the values and conduct expected of all other employees. | 3.4                     | 2.7   | 0.7          | 59%                         | 28%                            | 13%          |
| 4   | Management is committed to maintaining effective internal controls, accountability and safeguarding of City assets.                                     | 3.5                     | 3   | 0.5          | 75%                         | 15%                            | 10%          |
| 5   | Standards of Conduct policies are periodically discussed/reviewed with employees.   | 2.5                     | 2.6   | -0.1         | 55%                         | 36%                            | 9%           |
| 6   | Employees in my work unit are sufficiently competent and have the knowledge and skills necessary to perform their job adequately.                       | 3.4                     | 3.3   | 0.1          | 90%                         | 9%                             | 1%           |
| 7   | My duties and responsibilities are clearly defined, documented, and updated periodically.   | 2.7                     | 3   | -0.3         | 82%                         | 17%                            | 1%           |
| 8   | My department has an organizational chart that clearly defines lines of authority and responsibility.   | 3.3                     | 3.1   | 0.2          | 82%                         | 13%                            | 5%           |
| 9   | My work unit is committed to providing quality services.  | 4                       | 3.5   | 0.5          | 95%                         | 4%                             | 1%           |
| 10  | I feel I have adequate opportunities to advance within the organization.  | 2.6                     | 2.6   | 0.0          | 56%                         | 37%                            | 7%           |
| 11  | I am satisfied with the training opportunities made available to me.  | 3.2                     | 2.9   | 0.3          | 78%                         | 20%                            | 2%           |
| 12  | Management is open to suggestions for improvement.  | 3                       | 2.8   | 0.2          | 67%                         | 24%                            | 9%           |
| 13  | Personnel turnover has not impacted my, or my work unit's, ability to effectively perform.  | 2.7                     | 2.5   | 0.2          | 54%                         | 42%                            | 3%           |
| 14  | Employees in my work unit are treated and paid fairly and justly.   | 3                       | 2.6   | 0.4          | 55%                         | 36%                            | 9%           |
| <b>CONTROL ENVIRONMENT OVERALL WEIGHTED AVERAGE SCORE</b> |   | <b>3.1</b>              | <b>2.9</b>  | <b>0.2</b>   |                             |                                |              |

| RISK ASSESSMENT                                       | STAFF SURVEY STATEMENTS  | WEIGHTED AVERAGE SCORES |   |              | STAFF RESPONSE DISTRIBUTION |                                |              |
|---|--|-------------------------|---|--------------|-----------------------------|--------------------------------|--------------|
|   |  | MANAGEMENT              | STAFF   | DIFFERENCE * | Strongly Agree + Agree %    | Disagree + Strongly Disagree % | Don't Know % |
|   |  | 1                       | Management in my department effectively anticipates and plans for issues and events to proactively reduce negative impact on my and/or my work unit's ability to effectively perform. | 3.3          | 2.9                         | 0.4                            | 71%          |
| 2   | The overall organization is effective in proactively managing top risks.   | 3.5                     | 2.9   | 0.6          | 66%                         | 20%                            | 14%          |
| 3   | My department has a documented mission statement.  | 3.4                     | 3.2   | 0.2          | 75%                         | 9%                             | 17%          |
| 4   | I am familiar with the City's vision and mission statements and strategic plan and understand how they provide the foundation for city operations.   | 3.3                     | 3.1   | 0.2          | 84%                         | 9%                             | 6%           |
| 5   | For the coming year I and/or my work unit are accountable for defined measurable objectives.   | 3.1                     | 3.1   | 0.0          | 82%                         | 9%                             | 9%           |
| 6   | I am aware of how my work unit's objectives and goals support those of the department and the City's strategic plan.   | 3.5                     | 3   | 0.5          | 80%                         | 10%                            | 10%          |
| 7   | I have sufficient resources, tools, and time to perform my job and accomplish objectives assigned to me and/or my work unit.   | 2.8                     | 2.9   | -0.1         | 76%                         | 22%                            | 2%           |
| 8   | The objectives and goals of my work unit are reasonable and attainable.  | 3                       | 3.1   | -0.1         | 87%                         | 7%                             | 6%           |
| 9   | Management has given me an appropriate level of authority to accomplish goals and meet objectives.   | 3.2                     | 3   | 0.2          | 82%                         | 12%                            | 6%           |
| 10  | Generally, I do not feel unreasonable pressure to accomplish departmental goals at any expense.  | 2.7                     | 2.9   | -0.2         | 79%                         | 18%                            | 3%           |
| 11  | Barriers and obstacles that could impact achievement of objectives are identified and resolved.  | 3                       | 2.8   | 0.2          | 65%                         | 24%                            | 11%          |
| 12  | The processes for supporting new services, technology, and other significant changes (i.e., software implementations, turnover in key positions, organization structure changes, ...) are effectively managed and communicated to employees. | 2.8                     | 2.6   | 0.2          | 56%                         | 38%                            | 6%           |
| 13  | Objectives and goals for my department clearly tie to and support a strategic plan initiative.   | 2.8                     | 3   | -0.2         | 75%                         | 9%                             | 16%          |
| 14  | My department has established cross-training and contingency plans for significant changes in personnel.   | 3                       | 2.6   | 0.4          | 55%                         | 34%                            | 11%          |
| 15  | There is an established succession plan for key positions in my department.  | 2.8                     | 2.7   | 0.1          | 48%                         | 27%                            | 24%          |
| 16  | A disaster recovery plan has been developed for things such as failure or destruction of a critical business system, flooding of principal municipal buildings, et cetera.   | 3                       | 2.8   | 0.2          | 45%                         | 17%                            | 39%          |
| <b>RISK ASSESSMENT OVERALL WEIGHTED AVERAGE SCORE</b> |  | <b>3</b>                | <b>2.9</b>  | <b>0.1</b>   |                             |                                |              |

COMPARISON OF MANAGEMENT STAFF SURVEY RESULTS  
INTERNAL CONTROL RISK SURVEY A2021-2

| CONTROL ACTIVITIES                                       | STAFF SURVEY STATEMENTS   | WEIGHTED AVERAGE SCORES |   |              | STAFF RESPONSE DISTRIBUTION |                                |              |
|--|---|-------------------------|---|--------------|-----------------------------|--------------------------------|--------------|
|  |   | MANAGEMENT              | STAFF   | DIFFERENCE * | Strongly Agree + Agree %    | Disagree + Strongly Disagree % | Don't Know % |
|  |   | 1                       | Directorate/department policies and procedures are formalized, easily accessible and communicated to employees. | 3            | 2.8                         | 0.2                            | 75%          |
| 2  | Policies and procedures for my department are adequate, reasonable, consistent, and enable employees to do their jobs effectively.  | 3.1                     | 2.8   | 0.3          | 75%                         | 19%                            | 5%           |
| 3  | All procedures related to performing significant processes specific to my work unit are documented, kept up to date, and are accessible to employees.   | 3                       | 2.8   | 0.2          | 70%                         | 22%                            | 8%           |
| 4  | There is someone designated in each department, work unit and/or at the directorate level to maintain policies and procedures.  | 3                       | 2.8   | 0.2          | 58%                         | 19%                            | 23%          |
| 5  | City-wide policies and procedures are clearly defined and easily accessible to employees.   | 3                       | 3   | 0.0          | 78%                         | 12%                            | 10%          |
| 6  | Managerial employees in my department are sufficiently familiar with city-wide policies related to personnel management, financial matters, and   | 3.2                     | 3   | 0.2          | 73%                         | 12%                            | 15%          |
| 7  | I am familiar with the City's Standard of Conduct policies including work standards and employee performance, behavioral standards of conduct, conflict of interest, gifts, entertainment, and gratuities, and use of information and technology. | 3.1                     | 3.1   | 0.0          | 91%                         | 6%                             | 3%           |
| 8  | Employees who break laws, rules, and regulations affecting the organization or steal City property will be caught.  | 3.6                     | 3.1   | 0.5          | 79%                         | 7%                             | 14%          |
| 9  | Appropriate remedial actions taken by management in response to employees breaking laws/rules/regulations or theft of City property.  | 3.5                     | 2.9   | 0.6          | 64%                         | 14%                            | 21%          |
| 10   | All City property and other assets in my area are adequately safeguarded from loss, waste, and theft.   | 3.3                     | 3   | 0.3          | 82%                         | 10%                            | 8%           |
| 11   | Internal controls are sufficient to prevent fraud.  | 3.5                     | 3.1   | 0.4          | 71%                         | 7%                             | 22%          |
| 12   | The effectiveness of internal controls is monitored.  | 3.3                     | 3   | 0.3          | 56%                         | 10%                            | 34%          |
| 13   | Employees are appropriately trained for general workplace safety and compliance with applicable regulatory requirements for their job.  | 3.3                     | 3   | 0.3          | 79%                         | 14%                            | 8%           |
| 14   | Electronic and hard copy files containing private and confidential information are properly protected and secured through restricted access, appropriate training, and other methods.   | 3.4                     | 3.1   | 0.3          | 77%                         | 3%                             | 21%          |
| <b>CONTROL ACTIVITIES OVERALL WEIGHTED AVERAGE SCORE</b> |   | <b>3.2</b>              | <b>3</b>  | <b>0.2</b>   |                             |                                |              |

| INFORMATION & COMM  | STAFF SURVEY STATEMENTS   | WEIGHTED AVERAGE SCORES |   |              | STAFF RESPONSE DISTRIBUTION |                                |              |
|---|---|-------------------------|---|--------------|-----------------------------|--------------------------------|--------------|
|   |   | MANAGEMENT              | STAFF   | DIFFERENCE * | Strongly Agree + Agree %    | Disagree + Strongly Disagree % | Don't Know % |
|   |   | 1                       | There is a way for me to provide recommendations for process improvement. | 3            | 2.8                         | 0.2                            | 68%          |
| 2   | The interaction between management and my work unit enables us to perform our jobs effectively.                   | 3.1                     | 3   | 0.1          | 79%                         | 16%                            | 5%           |
| 3   | The communication across departmental boundaries within my department enables us to perform our jobs effectively. | 3.1                     | 2.7   | 0.4          | 64%                         | 28%                            | 8%           |
| 4   | Management has clearly communicated to me the behavior that is expected of me.                                    | 3.5                     | 3.1   | 0.4          | 91%                         | 8%                             | 1%           |
| 5   | Employees, management, and work groups cooperate to reach shared goals.   | 3.5                     | 2.9   | 0.6          | 75%                         | 19%                            | 6%           |
| 6   | I am informed periodically of my work unit's actual performance relative to established objectives.               | 3.1                     | 2.8   | 0.3          | 74%                         | 23%                            | 3%           |
| 7   | I have access to sufficient information to do my job.   | 3.1                     | 3.1   | 0.0          | 92%                         | 7%                             | 1%           |
| 8   | I know how to anonymously report suspected instances of employee misconduct or unethical/fraudulent activity.     | 3.2                     | 2.6   | 0.6          | 56%                         | 32%                            | 12%          |
| 9   | If I report wrongdoing to my supervisor, I am confident the wrongdoing will stop.                                 | 3.7                     | 2.7   | 1.0          | 57%                         | 30%                            | 13%          |
| 10  | Employees who report suspected improprieties are protected from reprisal.   | 3.3                     | 2.7   | 0.6          | 50%                         | 23%                            | 27%          |
| <b>INFORMATION &amp; COMMUNICATION OVERALL WEIGHTED AVERAGE SCORE</b> |   | <b>3.2</b>              | <b>2.9</b>  | <b>0.3</b>   |                             |                                |              |

**EXHIBIT 4**

**COMPARISON OF MANAGEMENT STAFF SURVEY RESULTS**

INTERNAL CONTROL RISK SURVEY A2021-2

|  | STAFF SURVEY STATEMENTS  | WEIGHTED AVERAGE SCORES |   |              | STAFF RESPONSE DISTRIBUTION |                                |              |
|--|--|-------------------------|---|--------------|-----------------------------|--------------------------------|--------------|
|  |  | MANAGEMENT              | STAFF   | DIFFERENCE * | Strongly Agree + Agree %    | Disagree + Strongly Disagree % | Don't Know % |
|  |  | <b>1</b>                | Internal and/or external feedback complaints are followed up on by management in a timely and effective manner. | 3.2          | 2.9                         | 0.3                            | 64%          |
| <b>2</b>   | Internal and/or external complaints and feedback are taken into consideration and used by management to identify quality problems.   | 3.1                     | 2.9   | 0.2          | 62%                         | 13%                            | 25%          |
| <b>3</b>   | To assess the achievement of goals and objectives and quality, my work unit's performance is measured and monitored.   | 3.1                     | 3   | 0.1          | 82%                         | 9%                             | 9%           |
| <b>4</b>   | My supervisor reviews my performance with me at appropriate intervals and provides timely corrective feedback and coaching if I am doing something wrong.  | 3                       | 3.1   | -0.1         | 85%                         | 11%                            | 4%           |
| <b>5</b>   | Management adequately monitors work and provides staff with guidance on what actions to take when they find gaps or mistakes in what they are supposed to do.  | 3.2                     | 3   | 0.2          | 82%                         | 13%                            | 5%           |
| <b>6</b>   | I know what procedures to follow and actions to take if I become aware of employee misconduct, or unethical/fraudulent activity.   | 3.2                     | 2.5   | 0.7          | 45%                         | 47%                            | 8%           |
| <b>7</b>   | Information reported to management reflects the actual results of operations in my work unit.  | 3.2                     | 2.9   | 0.3          | 68%                         | 10%                            | 22%          |
| <b>8</b>   | Computerized data entry systems used within my department effectively prevent or detect incorrect or missing information.  | 3.2                     | 2.9   | 0.3          | 61%                         | 14%                            | 25%          |
| <b>9</b>   | One or more individuals in my department are responsible for reviewing the department's budget and other financial reports monthly to identify and address unusual trends or discrepancies in department accounts. | 3.5                     | 3.2   | 0.3          | 78%                         | 2%                             | 20%          |
| <b>10</b>  | Important financial reconciliations are being routinely performed.   | 3.5                     | 3.2   | 0.3          | 58%                         | 2%                             | 40%          |
| <b>11</b>  | Vendor performance is adequately monitored by management.  | 3.4                     | 3.1   | 0.3          | 54%                         | 5%                             | 41%          |
| <b>MONITORING OVERALL WEIGHTED AVERAGE SCORE</b> |  | <b>3.2</b>              | <b>2.9</b>  | <b>0.3</b>   |                             |                                |              |

**MONITORING**

\* Negative differences indicate a more positive response from Staff whereas positive differences indicate a more positive response from management.