

To: Council in Committee of the Whole

From: Warren Munro, HBA, RPP Commissioner,  
Development Services Department

Report Number: CNCL-20-66

Date of Report: May 20, 2020

Date of Meeting: May 25, 2020

Subject: Internal Audit of the Oshawa Executive Airport by KPMG

File: D-4600-0015

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## **1.0 Purpose**

The purpose of this Report is to present the KPMG internal audit report for the Oshawa Executive Airport.

Attachment 1 consists of the KPMG internal audit dated May, 2020 for the Oshawa Executive Airport.

## **2.0 Recommendation**

It is recommended to City Council:

That Report CNCL-20-66 dated May 20, 2020 and Attachment 1, being the KPMG Internal Audit for the Oshawa Executive Airport dated May, 2020 be received for information and that the recommendations and management responses in KPMG Internal Audit be endorsed as the general basis for improvements at the Oshawa Executive Airport.

## **3.0 Executive Summary**

Not Applicable.

## **4.0 Input From Other Sources**

The audit of the Oshawa Executive Airport by KPMG was conducted with the involvement of the appropriate City employees and the Airport Manager of Total Aviation and Airport Solutions (T.A.A.S.). KPMG also reviewed information from other municipalities related to municipal airport operations.

## **5.0 Analysis**

The 2019 Council-approved audit plan included an audit of the Oshawa Executive Airport.

The Internal Audit of the Oshawa Executive Airport report (see Attachment 1) includes 5 recommendations. The recommendations relate to the following aspects of the Oshawa Executive Airport:

1. Clarifications to the TAAS Management Agreement;
2. City oversight regarding the noise complaints process;
3. Review of monthly revenue supporting documentation;
4. Procurement process over the use of independent contractors and use of city staff;  
and,
5. Formalized roles and responsibilities for capital projects.

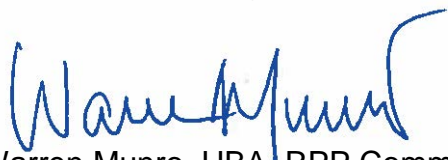
The KPMG recommendations and the City's management response will be the basis for implementing on-going improvements for the Oshawa Executive Airport.

## **6.0 Financial Implications**

There are no financial implications with this Report. Any future financial implications will be addressed during annual budget submissions or in separate reports.

## **7.0 Relationship to the Oshawa Strategic Plan**

The audit of the Oshawa Executive Airport addresses the Accountable Leadership goal of the Oshawa Strategic Plan.



Warren Munro, HBA, RPP Commissioner,  
Development Services Department



# City of Oshawa

## Internal Audit – Oshawa Executive Airport

Overall report rating
Significant assurance with minor improvement opportunities

KPMG LLP

May, 2020

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- D. Revised 'Schedule B' Reporting to the City of Oshawa
- E. Comparative Municipal Airport Review
- F. Staff Involvement and Documents Reviewed

### Distribution

- Jerry Shestowsky - Manager, Administrative and Access Services
- Tom Goodeve (Director, Planning Services)
- Kevin Alexander (Director, Facility Management Services)
- Mike Saulnier (Director, Operations Services)
- Tracy Adams (Commissioner, Corporate Services)
- Lorraine Fuller (Co-ordinator, Financial Reporting and Planning)
- Stephen Wilcox (Total Aviation and Airport Solutions)

### Sponsor

- Warren Munro – Commissioner, Development Services

This report, together with its attachments, is provided pursuant to the terms of our engagement. The use of the report is solely for internal purposes by the management of the City of Oshawa, pursuant to the terms of the engagement, it should not be copied or disclosed to any third party or otherwise quoted or referred to, in whole in part, without our written consent.

## Section One

### Executive Summary

#### Conclusion

We have provided a grading of “significant assurance with minor improvement opportunities” for the internal audit review of the Oshawa Executive Airport (referred to as “the Airport”). As part of our review we assessed key operational and financial functions in the operation of the Airport, with emphasis on the roles and responsibilities of the City and Total Aviation and Airport Solutions (“Service Operator” or “TAAS”). In addition, we reviewed the noise complaints management process, and process for retaining contractors.

During our review, it was noted the Service Operator maintains the Airport in a professional manner, the Airport Manager has long standing experience and expertise in the aviation industry and is well-versed in Transport Canada requirements. As part of our review we assessed the structure within the City for the overall oversight of the Service Operator management of the Airport. It was noted that processes and responsibilities between the City and the Service Operator have evolved since the initial Total Aviation and Airport Solutions Agreement (“TAAS Agreement”) was signed in 2006, which has allowed for the continued operation of the Airport. However, the TAAS Agreement requires amendments to reflect current processes, specifically the roles and responsibilities and interactions between the City and the Service Operator relating to Airport leases and tenant contracts, noise complaints process, the initiation, planning, execution, performance/monitoring, and project close for capital projects, the use of independent contractors, and the required reporting submitted to the City. See Appendix A for further details.

Our review and discussions with the City and Service Operator noted a strong working relationship between the two parties which had been fostered over a decade working together. We noted that the Service Operator is responsible for handling all noise complaints at the Airport, and responses to resident complainants were performed in an efficient manner. However, we did identify instances where increased oversight by the City over Service Operator activities is recommended, including how complaints are being tracked and reported, and the timeliness and appropriateness of responses provided by the Service Operator (See Appendix B for more details). We noted similar observations as part of our review of the Service Operator procurement process for independent contractors, where the City does not have oversight as to the procurement selection methods used to select contractors.

Our review of City reimbursed expenses to the Service Operator noted appropriate controls in place to authorize them. Our review also noted an efficient annual airport budgeting process between the City and Service Operator and efficient monthly submission and preparation of the revenue and expense invoice. We did however note that an audit over the Service Operator financial records and documentation has not yet been performed since the inception of the agreement. As leading practice, we

recommend that a review by an external party over the Service Operator’s accounting records be performed to gain comfort over the completeness and accuracy of the information being reported to the City.

## Background

This review forms part of the Internal Audit Plan for 2019 for the City of Oshawa (“City” or “Corporation”). Oshawa Executive Airport (“The Airport”) is owned by the City, and managed by Total Aviation & Airport Solutions (“TAAS” or the “Service Operator”). The Airport is a key component of the Region’s transportation infrastructure.

The Oshawa Executive Airport is an executive level regional airport in operation since 1997. It requires specialized management services to ensure efficiency, effectiveness, compliance with technical and statutory requirements, high standard of safety and reduced municipal liability. As a result, the Airport has been operated and managed by a third party airport Service Operator. In 2006, Total Aviation and Airport Solutions (TAAS) replaced the previous private airport management service operator (SERCO) in operating and managing the Airport. The agreement between the City of Oshawa and TAAS (effectively referred to as the “TAAS Agreement”) states that the Airport Lands and the Airport will continue to be owned by the City of Oshawa, and the Service Operator is responsible for the operation, management and repairs to the Airport, subject to, and in accordance with, the terms and conditions of the TAAS Agreement.

## Objective

Objective	Description of work undertaken
<p><b>Objective one</b></p> <p>Review of Airport operations</p>	<p>We reviewed a number of key operational and financial aspects of the Oshawa Executive Airport including:</p> <ul style="list-style-type: none"> <li>• The structure within the City for the overall management of the Airport;</li> <li>• The process for reviewing the financial and operational performance of the Airport’s key activities, including the process for creating budget forecasts and measuring these against the actuals;</li> <li>• The complaints management process, specifically relating to key complaints around flight activity and noise;</li> <li>• Roles and responsibilities for dealing with the various tenants that exist (e.g. radio station, developer, Skyway Café)</li> <li>• Responsibility for repairs, maintenance and capital work;</li> <li>• City staff allocated to the Airport;</li> <li>• The process for retaining contractors and how the City manages and monitors work performed by contractors / vendors; and</li> <li>• Any relevant reporting provided to or by the City (including</li> </ul>

Objective	Description of work undertaken
	<p>through relevant Committee of Council) on the financial and operational performance of the Airport.</p> <p>As part of our review we undertook a scan of comparative airports and provided any leading practices where relevant. We reviewed key processes and controls and undertook testing as necessary.</p>

**Recommendations raised**

We have raised the following recommendations (high priority represents the most urgent and high risk category):

	High	Medium	Low	Total
Raised	0	2	3	5
Accepted	0	2	3	5

**Acknowledgement**

We thank the staff involved for their help in completing this review.

**Contact Information**

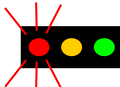

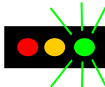
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## Section Two

### Recommendations

This section summarizes the recommendations that we have identified from our work. We have given each of our observations a risk rating as follows:

Priority rating for recommendations raised		
<p><b>High – (Priority One):</b> Issues arising referring to important matters that are fundamental and material to the system of internal control. The matters observed might cause a system objective not to be met or leave a risk unmitigated and need to be addressed as a matter of urgency.</p> 	<p><b>Medium – (Priority Two):</b> Issues arising referring mainly to issues that have an important effect on the controls but do not require immediate action. A system objective may still be met in full or in part or a risk adequately mitigated, the weakness represents a deficiency in the system.</p> 	<p><b>Low – (Priority Three):</b> Issues arising that would, if corrected, improve internal control in general but are not vital to the overall system of internal control. These recommendations are of leading practice as opposed to weaknesses that prevent systems objectives being met.</p> 

#	Risk	Recommendation	Management response, owner and deadline
1	<p>● (Med)</p>	<p><b>Clarifications to the TAAS Agreement</b></p> <p>As part of our review of the TAAS Agreement and discussions with the Airport Manager and the City, we noted instances where the current interactions and processes between the Service Operator and the City require further clarification in the TAAS Agreement. We prepared a summary of processes and activities based on the walkthroughs conducted throughout the engagement to compare the TAAS Agreement to the current process state (Refer to Appendix A).</p> <p><u>We Recommend</u></p> <p>The City of Oshawa leverage the summary of processes in Appendix A to update the TAAS agreement to be reflective of current processes. Additionally, the summary may be used to identify areas where the City may wish to add additional oversight to current processes currently being</p>	<p>1. The City and TAAS Agree - The City's draft Real Estate Manual now contains finalized procedures regarding leases, including leases at the Oshawa Executive Airport. The role of the Service Operator in such instances is identified, together with the required interaction between Planning Services staff and the Airport.</p> <p>2. The City and TAAS Agree – the City will work with the Service</p>



#	Risk Recommendation	Management response, owner and deadline
	<p>performed by the Service Operator. In particular, the TAAS Agreement requires clarification in the following areas:</p> <ol style="list-style-type: none"> <li>1. Leases and Tenant Contracts – clarification in the TAAS Agreement to reflect the increased role of Planning Services in the initiation and tracking of upcoming lease renewals. The Service Operator continues to manage tenants on a day to day basis including collecting monthly revenue, while the contract agreement preparation and negotiations process is driven by Planning Services at the City, with assistance from by Service Operator, Airport Manager for technical expertise.</li> <li>2. Noise Complaints Process – clarification in the TAAS Agreement as to the tracking, follow-up and documentation for addressing resident noise complaints. Also, documenting the recommended updated process for City oversight as to the tracking, follow-up and documentation for addressing resident noise complaints (Refer to Recommendation #2 for further details).</li> <li>3. Independent Contractor – clarification in the TAAS Agreement that the City have oversight of the process utilized by the Service Operator in the selection of independent contractors, along with a clause allowing the City to review the Service Operator process for selecting independent contractors (Refer to Recommendation #4 for further details).</li> <li>4. Capital Project Roles and Responsibilities – clarification in the TAAS Agreement as to the roles and responsibilities performed by Facility Management Services and the Service Operator related to the initiation, planning, execution, performance/monitoring, and project close for capital projects (Refer to Recommendation #5 for further details).</li> <li>5. Service Operator Expense vs. City Expense – janitorial expenses as per the TAAS Agreement,</li> </ol>	<p>Operator to update the TAAS Agreement to clarify the tracking, follow-up and documentation for addressing resident noise complaints as performed by the Service Operator.</p> <p>Owner: Commissioner, Development Services (Warren Munro)</p> <p>Completion date: June 2021</p> <p>3. The City and TAAS Agree – the City will work with the Service Operator to update the TAAS Agreement to include additional oversight by the City as to the processes utilized by the Service Operator to select independent contractors.</p> <p>Owner: Director, Facility Management Services (Kevin Alexander)</p> <p>Completion date: June 2021</p> <p>4. The City and TAAS Agree – the City will work with the Service Operator to update the TAAS Agreement to reflect the current roles and responsibilities performed by Facility Management Services and the Service Operator.</p>

#	Risk	Recommendation	Management response, owner and deadline
		<p>are identified to be incurred by the Service Operator. This has subsequently changed, where janitorial expenses are now incurred by the Service Operator and reimbursed to the Service Operator by the City. The TAAS Agreement is to be updated to reflect the change (Refer to Appendix C for testing performed).</p> <p>6. Required Reporting to the City – the frequency of reports submitted by the Service Operator to the City have changed since the initial TAAS Agreement was finalized and require updating to Schedule B to reflect current frequencies. Additionally, the City should consider a requirement for the Airport Performance Report (first prepared on May 29, 2019 by the Service Operator confirming fulfillment of TAAS Agreement requirements) to be prepared for the City on a recurring regular basis, i.e. annually. (Refer to Appendix E for the summary of updates).</p>	<p>Owner: Director, Facility Management Services – (Kevin Alexander)</p> <p>Completion date: June 2021</p> <p>5. The City and TAAS Agree – the City will work with the Service Operator to update the TAAS Agreement to reflect that janitorial services will be incurred by the Service Operator and reimbursed back by the City.</p> <p>Owner: Director, Facility Management Services (Kevin Alexander)</p> <p>Completion date: June 2021</p> <p>6. The City and TAAS Agree – the City will work with the Service Operator to update the TAAS Agreement for the frequency of reporting submitted by the Service Operator to the City based on current agreed frequencies.</p> <p>Owner: Commissioner, Development Services (Warren Munro)</p> <p>Completion date: June 2021</p>
2	<p>● (Med)</p>	<p><b>City Oversight Regarding the Noise Complaints Process</b></p> <p>As part of our review of the noise complaints process, we noted there is limited oversight by the</p>	<p>1. The City and TAAS Agree – the City will research mechanisms and options to monitor the Service Operator</p>

#	Risk Recommendation	Management response, owner and deadline
	<p>City over the noise complaints process as managed by the Service Operator. Currently, all noise complaints are directed to the Service Operator and there is no formalized requirement for the Service Operator to report on the actions it has taken to follow-up on complaints.</p> <p>We noted the following observations when conducting walkthroughs of the noise complaints process as managed by the Service Operator:</p> <ol style="list-style-type: none"> <li>I. There is no defined target turnaround time to respond to resident complaints</li> <li>II. The noise complaints tracker currently does not reflect when and who responded to the complaint received. There is a risk that a complaint can be missed and not responded to in a timely manner or at all. Additionally, supporting documentation of responses are only retained physically in a binder and therefore can easily be missed.</li> <li>III. The City lacks oversight over the monitoring of complaints and the responses provided to resident complaints. There is no formal requirement by the Service Operator to report on actions taken, where the extent of communication with the City is via the Airport Community Liaison Committee and the Business Plan team on a periodic basis.</li> </ol> <p>Refer to Appendix B for the results of the testing performed on noise complaints recorded in 2019 and process improvement opportunities identified.</p> <p><b><u>We recommend</u></b></p> <p>The City increase the level of oversight over the noise complaints process to ensure adequate follow-up and recording of resident complaints, as performed by the Service Operator. The following are specific recommendations:</p> <ol style="list-style-type: none"> <li>1. Service Oshawa to review and be cc'ed on all responses to complaints by the Service Operator and to monitor the complaints process as</li> </ol>	<p>complaint response process.</p> <p>Owner: Commissioner, Corporate Services (Tracy Adams)</p> <p>Completion date: June 2021</p> <p>2. Agreed – same as 1 above.</p> <p>Owner: Commissioner, Corporate Services (Tracy Adams)</p> <p>Completion date: June 2021</p> <p>3. The City and TAAS Agree – the City will discuss and agree with the Service Operator what options are available to track this information related to complaints filed.</p> <p>Owner: Commissioner, Development Services (Warren Munro)</p> <p>Completion date: June 2021</p> <p>4. The City and TAAS Agree – the City will ask the Service Operator to update its standard operating procedures to respond within 48 hours of receiving a complaint.</p> <p>Owner: Commissioner, Development Services (Warren Munro)</p>

#	Risk	Recommendation	Management response, owner and deadline
		<p>performed by the Service Operator.</p> <p>2. Require all noise complaints be issued and responded through a central portal on the City website, in order to maintain completeness of all responses in a central repository that is easily accessible by the City.</p> <p>Process improvement opportunities relating to the documentation and tracking of complaints include:</p> <p>3. Enhancing the complaints tracker (as maintained by the Service Operator) to include a field to enter the exact date that a complaint was received, the date the complaint was responded to by a member of the Service Operator team, the date the complaint was resolved, and the name of the individual on the Service Operator team who responded to the complaint.</p> <p>4. Updating of the standard operating procedures for the Service Operator including a standard response time to respond to complaints. Response times should be consistent with response times for other types of complaints the City receives.</p> <p>5. Adoption of a policy to document voice conversations related to complaints and e-mail communication summary responses be sent to the City to ensure adequate oversight of the complaints management process.</p>	<p>Completion date: June 2020</p> <p>5. The City and TAAS Agree – the City will research and discuss with the Service Operator what mechanisms can be used to provide the City oversight of complaint responses.</p> <p>Owner: Commissioner, Development Services (Warren Munro)</p> <p>Completion date: June 2021</p>
3	<p>● (Low)</p>	<p><b>Review of Monthly Revenue Supporting Documentation</b></p> <p>Our review of the financial and operational performance of the Airport’s key activities included the assessment of the monthly reporting processes. We noted on a monthly basis that the Service Operator reports to the City revenues generated at the Airport. As part of the review, we noted there is no requirement to submit supporting documentation to substantiate the monthly revenues reported. Additionally, no formal monthly comparative analysis is performed to identify anomalies/ inconsistencies in</p>	<p>1. The City and TAAS Agree – the City will consider an appropriate time to exercise its option to perform an audit over the Service Operator’ records, supporting documentation and account records.</p> <p>Owner: Coordinator, Financial Reporting and Planning (Lorraine Fuller)</p>

#	Risk	Recommendation	Management response, owner and deadline
		<p>the amounts collected.</p> <p><b><u>We recommend</u></b></p> <p>1. The City consider exercising its option per 10.1 of the TAAS Agreement to perform an audit of the records, supporting documentation and accounting records at the Airport to gain comfort over the completeness and accuracy of the amounts being reported.</p>	<p>Completion date: Audit scheduled for June 2021</p>
4	<p>● (Low)</p>	<p><b>Procurement Process over the use of Independent Contractors and use of City Staff</b></p> <p>Our review of the process to identify, select, retain and monitor independent contractors by the Service Operator noted limited oversight by the City. Additionally, a formalized document that outlines the process used by the Service Operator to select independent contractors does not exist. Through discussions with the City, it was noted the purchasing by-law is the mandated guideline the City uses in order to identify appropriate independent contractors to employ. The Service Operator is not required to follow the City purchasing by-law mandate. As per the TAAS Agreement section 5.1 (f), the Service Operator has the discretion to select and utilize independent contractors (Refer to Appendix A for extract of 5.1 (f)). Also, the Service Operator has the option to utilize the services of the City to operate the Airport, however, there is no requirement for the Operator to utilize City resources. For independent contractors, at a minimum, two quotes are requested and assessed by the Service Operator before determining the contractor. This information is currently not provided to the City for review and the Service Operator has complete oversight of the work performed by the independent contractors.</p> <p><b><u>We recommend</u></b></p> <p>1. The process to identify, screen, select and monitor independent contractors be documented as part of the Service Operator policies. We recommend that the City have oversight of the</p>	<p>1. The City and TAAS Agree – the City and the Service Operator will discuss a mechanism to review and have oversight of the policies and procedures used by the Service Operator to select independent contractors.</p> <p>Owner: Manager of Purchasing</p> <p>Completion date: June 2021</p> <p>2. The City and TAAS Agree – the City will discuss and agree with the Service Operator criteria for the use of City staff (or City contractors) to perform required maintenance or repair work at the Airport (prior to engaging independent contractors).</p> <p>Owner: Director, Facility Management Services – (Kevin Alexander)</p> <p>Completion date: June 2021</p>

#	Risk	Recommendation	Management response, owner and deadline
		<p>policy and procedures utilized by the Service Operator to select independent contractors, including the right to review documentation retained by the Service Operator in the selection of independent contractors.</p> <p>2. In addition, criteria for the use of City staff to perform required maintenance or repair work at the Airport (prior to engaging independent contractors) should be included as part of a revised TAAS Agreement.</p>	
5	<p>● (Low)</p>	<p><b>Formalized Roles and Responsibilities for Capital Projects</b></p> <p>Our review identified a lack of clearly defined roles and responsibilities related to the initiation, planning, execution, performance/monitoring, and project close for capital projects. Responsibilities for capital projects at the Airport are not clearly delineated between the Service Operator and the City. This was corroborated through discussions with the City and the Service Operator.</p> <p>As per the TAAS Agreement section 5.1 (a and k), the Service Operator is responsible for the maintenance of the Airport and recommending to the City in writing, from time to time, prudent ways of operating, maintaining and repairing the Airport (Refer to Appendix A for extract of 5.1 (a and k)).</p> <p>The TAAS Agreement does not explicitly state responsibilities (Service Operator or the City) in relation to capital additions to the Airport.</p> <p><b><u>We recommend</u></b></p> <p>1. The roles and responsibilities be clarified related to the initiation, planning, execution, performance/monitoring, and project close for capital projects. This should include the responsibilities of the Service Operator along with respective groups at the City (including Facility Management Services).</p> <p>2. We recommend that Facility Management</p>	<p>1. The City and TAAS Agree – the City will work with the Service Operator to update the TAAS Agreement to reflect the current roles and responsibilities performed by Facility Management Services and the Service Operator.</p> <p>Owner: Director, Facility Management Services – (Kevin Alexander)</p> <p>Completion date: Complete and on-going</p> <p>2. The City and TAAS Agree – the City and Service Operator will continue holding recurring monthly touchpoints.</p> <p>Owner: Director, Facility Management Services – (Kevin Alexander)</p> <p>Completion date: Complete and on-going</p> <p>3. The City and TAAS Agree – the City will</p>

#	Risk	Recommendation	Management response, owner and deadline
		<p>Services and the Service Operator continue holding recurring monthly touchpoints to discuss upcoming capital projects, status and respective roles on the projects.</p> <p>3. We recommend that at the beginning of each capital project, roles and responsibilities be defined and outlined as part of the project charter.</p>	<p>outline roles and responsibilities with the Service Operator in a project charter, at the beginning of each capital project.</p> <p>Owner: Director, Facility Management Services – (Kevin Alexander)</p> <p>Completion date: Complete and on-going</p>



## Appendices

### Appendix A: Clarifications to the TAAS Agreement

We conducted interviews between October 9, 2019 and November 15, 2019 with the Service Operator and respective members of the City that have interaction with the Airport to better understand operations and logistics at the Airport. Our review was primarily to assess the current processes as performed by the City and the Service Operator, and compare to the TAAS Agreement to identify areas within the agreement which require clarification and/or updating.

The City of Oshawa may wish to leverage the following table to update/ clarify roles and responsibilities and activities for the management of the Airport as performed by the Service Operator and the City.

Area of Focus	Excerpt from the TAAS Agreement	Responsible as per TAAS Agreement?	TAAS reflects current process?	Current parties involved in the process?	Current activity	City Management Actions
Roles and responsibilities for dealing with the various tenants that exist (e.g. radio station, developer, Skyway Café)	<p>As per section 5.1 General Management, of the TAAS Agreement, "The Operator agrees to perform all appropriate and necessary management services to operate, manage, maintain and repair the Airport on a 24 hour/ 7 days per week basis".</p> <p>In addition, "(m) supervision and control of the activities of users of the Airport, tenants, concessionaires and holders of privileges and their employees, including the dispossession of users and tenants for non-payment of rent or other reasonable cause, or the termination of the rights of concessionaires or licensees for similar proper cause".</p>	Service Operator	No	<p>City of Oshawa:</p> <ul style="list-style-type: none"> <li>- Planning Services</li> <li>- Tom Goodeve (Director, Planning Services)</li> <li>- Development Services Committee</li> </ul> <p>Service Operator:</p>	<p>Director, Planning Services, is responsible for tracking upcoming renewals, negotiations, new licenses and leases, acquisitions and disposals.</p> <p>Development Services Committee is responsible for approving new licenses and leases.</p> <p>The Airport Manager is responsible for managing the tenants at the Airport.</p> <p>Additionally</p>	Revise the TAAS agreement to reflect Planning Services role and responsibility in the tenant lease/ licensing process.



				<ul style="list-style-type: none"> <li>- Stephen Wilcox (Airport Manager)</li> <li>- Dorothy Thompson (Admin &amp; Finance Manager)</li> </ul>	<p>responsible for the license of the T hangars.</p> <p>The Service Operator Administration and Finance Manager is responsible for collecting the income and remitting it to the City on a monthly basis.</p>	
<p>The complaints management process, specifically relating to complaints around flight activity and noise</p>	<p>As per section 5.1 General Management, of the TAAS Agreement, "The Operator agrees to perform all appropriate and necessary management services to operate, manage, maintain and repair the Airport on a 24 hour/ 7 days per week basis".</p> <p>In addition, "(n) operating and managing the Airport in a manner that is sensitive to the surrounding neighborhood, including noise levels".</p>	Service Operator	No	<p>Service Operator:</p> <ul style="list-style-type: none"> <li>- Stephen Wilcox (Airport Manager)</li> <li>- James Roffey (Operations Manager)</li> <li>- Carlene Mitchell (Manager - Safety and Compliance)</li> </ul> <p>City of Oshawa and Service</p>	<p>The Service Operator is responsible for tracking and addressing all complaints through Service Oshawa, Airport Feedback Form and phone calls/ e-mails received directly or through city members.</p> <p>The ACLC will provide input and feedback on all areas of community awareness and outreach relating to the Airport.</p>	<p>Revise the TAAS agreement to reflect who is responsible for tracking and addressing the Airport Noise complaints. Additional oversight should be established by the City (refer to Appendix B).</p>

				Operator: Airport Community Liaison Committee (ACLC)		
The process for retaining independent contractors, including how the City manages and monitors work performed by contractors / vendors; and City staff allocated to the Airport	<p>As per section 5.1 General Management, of the TAAS Agreement, "The Operator agrees to perform all appropriate and necessary management services to operate, manage, maintain and repair the Airport on a 24 hour/ 7 days per week basis".</p> <p>In addition "(f) selection and employment of an Airport Manager, as an employee of the Operator, and such other personnel, as employees or independent contractors of the Operator, as are necessary for the proper operation and management of the Airport".</p>	Service Operator	No – to be revised based on Recommendation #4	Service Operator	Service Operator is responsible for hiring, managing and monitoring independent contractors used at the Airport.	<p>Revise the TAAS agreement to include requirement for the identification, screening, selection and monitoring of independent contractors be documented by the Service Operator and for the City to have oversight of the policy and procedures utilized by the Service Operator to select independent contractors</p> <p>In addition, criteria for the use of City staff to perform required maintenance or repair work at the Airport (prior to engaging</p>

						independent contractors) should be included as part of a revised TAAS Agreement.  (Refer to Recommendation #4).
Responsibility for capital assets at the Airport	<p>As per section 5.1 General Management, of the TAAS Agreement, "The Operator agrees to perform all appropriate and necessary management services to operate, manage, maintain and repair the Airport on a 24 hour/ 7 days per week basis".</p> <p>In addition, "(a) manage, operate and contract on behalf and at the expense of the City for the maintenance and repair of the Airport in accordance with the Business Plan and Budget, and the terms of this Agreement, including purchasing, fire prevention, security, repairs, janitorial services, promotions, advertising, energy conservation".</p> <p>"(k) recommending to the City in writing, from time to time, prudent ways of operating, maintaining and repairing the Airport".</p>	TAAS does not explicitly state responsibilities (Service Operator or the City) in relation to capital additions to the Airport.	No	<p>City of Oshawa:</p> <ul style="list-style-type: none"> <li>- Kevin Alexander (Director, Facility Management Services)</li> </ul> <p>Service Operator:</p> <ul style="list-style-type: none"> <li>- Stephen Wilcox (Airport Manager)</li> </ul>	<p>The City of Oshawa is responsible for approving the annual capital budget which includes capital projects at the Airport.</p> <p>Director, Facility Management Services is responsible for capital planning and long term maintenance for vertical building assets at the Airport. The Airport Manager will reach out to the Director of Facility Management Services directly for major capital projects required at the Airport. He will also include Airport capital projects</p>	Revise the TAAS agreement to reflect the split between responsibilities for the City and the Service Operator for capital projects.

	TAAS does not explicitly state responsibilities (Service Operator or the City) in relation to capital additions to the Airport.				that fall under his responsibilities in his annual capital budget to the City of Oshawa.  The Service Operator will include Airport capital projects that fall outside of the Director of Facilities Management responsibilities in their annual capital budget to the City of Oshawa, mandated by the 25 year capital plan included in the 2015 business plan.	
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<p>The process for reviewing the financial and operational performance of the Airport's key activities, including the process for creating budget forecasts and measuring these against the actuals</p>	<p>10.3 Quarterly Statements</p> <p>In addition to the monthly financial statements required by Section 10.2 hereof, the Operator shall provide quarterly reports in respect of each quarter in each year, on balance sheet items designated from time to time by the City, including aging of accounts, receivables, inventory, and accounts payable, prepared in accordance with GAAP, where applicable. The quarterly reports for the quarters ending March 31, June 30, September 30, and December 31 in each year shall be delivered on or before April 30, July 31, October 31, and January 31, respectively, in each year.</p>	<p>Service Operator</p>	<p>No</p>	<p>City of Oshawa: - Lorraine Fuller (Coordinator - Financial Reporting and Planning) - Jessamyn Adams (Tax Accounting Analyst)</p>	<p>No quarterly financial statements are prepared and sent to the City by the Service Operator.</p> <p>The Service Operator submits invoices to the City twice per month including expenses incurred by the Service Operator.</p> <p>The City's Finance team is responsible for preparing a monthly budget vs. actual analysis for CLT and quarterly budget vs. actuals analysis for Council from information in the PeopleSoft accounting system.</p> <p>The Coordinator for Financial Reporting and Planning is responsible for coordinating with the Airport Manager on any issues with the G/L coding of expenses in PeopleSoft.</p>	<p>Revise the TAAS agreement to reflect that the City Finance team prepares a Quarterly budget to actuals report using information which is provided by the Service Operator twice per month.</p>
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	<p>10.4 Annual Financial Statements</p> <p>By February 28th of each Operating Year, the Operator agrees to cause to be prepared, on behalf of the City, reasonably detailed financial statements for the operation, management, programming, maintenance and repair of the Airport, in accordance with GAAP.</p>	Service Operator	No	City Finance Team	<p>No annual financial statements are prepared and sent to the City by the Service Operator.</p> <p>The City's Finance team is responsible for preparing City financial statements from the City PeopleSoft records.</p>	<p>Revise the TAAS Agreement to remove submission of Annual Financial Statement by the Service Operator as the City prepares the annual financial statement.</p>
<p>Any relevant reporting provided to or by the City (including through relevant Committee of Council) on the financial and operational performance of the Airport.</p>	<p>Schedule B – List of Deliverables (See Appendix D for listing of deliverables)</p>	Service Operator	No	<p>City of Oshawa:</p> <ul style="list-style-type: none"> <li>- Finance Team</li> <li>- Corporate Leadership Team</li> <li>- City Council</li> </ul> <p>Service Operator</p>	<p>Service Operator is responsible for preparing the draft five year business plan, initial budget, emergency plan, airport operations manual, certificate of insurance, monthly statements, monthly clearance certification, SMS, and performance report with compliance with contract.</p> <p>City of Oshawa departments are responsible for the annual budget, quarterly and annual financial statements.</p>	<p>Revise Schedule B of the TAAS Agreement to reflect current processes. See Appendix D for further details.</p>

## Appendix B: Noise Complaints Testing

We obtained the Standard Operating Procedures (SOP's) as prepared by the Service Operator over the noise complaint process and conducted sample testing over the complaints tracker to identify alignment with the process documentation.

The following list details the methods available to residents to place a noise complaint:

- Airport Feedback Form – available on the City of Oshawa's website;
- Direct Call to the Airport; and
- Direct e-mail to members of the City or Oshawa Executive Airport.

Based on the population of complaints for 2019 year to date, we performed testing over 15 samples from the complaints tracker and noted the following observations (see Recommendation # 2 for recommendations and process improvement opportunities):

2 of 15 samples did not include the date the complaint was responded to as the response did not require an e-mail response and the discussion was manually written on the noise complaint sheet.

1 of 15 samples tested did not have the complaint or response supporting documentation included in the tracking binder (where complaints supporting documentation is stored). We were unable to conclude that a response was provided.

5 of 15 samples tested did not include the specific topics discussed between the Service Operator representative and the complainant in the response e-mail communication that is sent after a call or through direct e-mail communication. We noted through inquiry, e-mail communications are sent as a method of keeping an audit trail of communication responses.

2 of 15 samples tested did not cc at least the Service Operator Airport Manager and/or Manager of Safety and Compliance as per requirement of the Service Operator Standard Operating Procedures.

No turnaround response time is indicated in the Service Operator Standard Operating Procedures. Average turnaround response time from samples tested was two (2) days. We noted an instance where a response was provided after 8 days and as per inquiry, it was identified as an outlier due to a busy time period at the Airport.

The Complaints Tracker does not require tracking of the exact date a complaint is made, the date the complaint was resolved by the Service Operator, nor the name of the individual who responded to the complaint.

## Appendix C: Review of City Reimbursed Expenses

We obtained and inspected the TAAS Agreement with the City of Oshawa to identify expenses that are to be incurred by the Service Operator ("Operator Expenses") and not reimbursed by the City; per section 1.1 (w) of the Agreement for a description of services to be covered by the Service Operator and section 3.3 "[t]he Operator agrees that it shall be financially responsible for all Operator's Operating Expense and that such expenses are included in the Base Management fee." Using the descriptions from the TAAS Agreement, we identified expenses from the detailed General Ledger operating expense for January – August 2019 that appeared to fit the description of Operator's Operating Expenses (expenses that should be covered by the Service Operator and not reimbursed by the City). We obtained invoice supporting documentation for a sample of expenses and discussed the nature of the expenses with the Service Operator and City to determine if the expenses were appropriately reimbursed. No instances of inappropriate reimbursement were noted as part of testing. The following is a summary of the expense accounts investigated:

G/L Account	Account Name	TAAS Agreement – Operator's Operating Expenses	Review of expense support
41000	Communications	As per the TAAS Agreement, it was noted in section 1.1 (w) that the Operator shall be responsible for "(viii) cost of all telephone services required for Operator's own use at the Airport."	Inspected invoice samples billed to the communications cost code included telephone lines for the city's fuel system, emergency fire panel for fire monitoring, and the SMS memory stick which is separate from the telephone services required for the Operator's own use. Therefore the expenses in this expense category are appropriately reimbursed to the Service Operator.
52000	Janitorial Services	As per the TAAS Agreement, it was noted in section 1.1 (w) that the Operator shall be responsible for "(vii) cost of janitorial supplies and services to the non-leased areas of the terminal building".	Janitorial services are performed by the Service Operator but supplies are reimbursed by the City. This revised process was adopted in 2007 when the Service Operator took over the daily cleaning of the space at no charge to the City on the basis that the City paid for all the cleaning supplies. The TAAS agreement requires an amendment to reflect the difference in expenses for janitorial services. Therefore the expenses in this expense category are appropriately reimbursed to the Service Operator.



55000	Mtnce Bldgs / Grds-General	As per the TAAS contract, it was noted in section 1.1. (w) "City's Operating Expenses" means for any particular period, all bona fide expenses paid or payable by the Operator during the relevant period in connection with the use, operation, management, maintenance and repair of the Airport, in accordance with GAAP, consistently applied", which includes: utilities, materials and equipment required to manage, operate, maintain and repair the Airport, materials and equipment required for snow and ice removal, grass cutting, initial emergency response, office administration including computers, software and office supplies, janitorial services, telephone services used by the Operator for its own use at the Airport.	Inspected invoice samples and noted that these expenses did not relate to operating expenses related to the Operators use of the Airport – section 1.1 (w) but to specific expenses related to the functioning of the Airport. These expenses were corroborated with the Manager, Administrative and Access Services at the City. Therefore the expenses in this expense category are appropriately reimbursed to the Service Operator.
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#### **Costs incurred by the Service Operator that are not reimbursed by the City**

Per discussion with the Service Operator and corroboration with the City, the below expenses are incurred on a regular basis by the Service Operator and not reimbursed by the City:

1. Snow plowing – Service Operator incurred these expenses and are not billed back to the City.
2. Lawn maintenance – Service Operator incurred these expenses and are not billed back to the City.
3. Garden – Service Operator incurred these expenses and are not billed back to the City.
4. Asphalt Repairs – Service Operator incurred these expenses and are not billed back to the City.
5. Tree Cutting – Service Operator utilizes the same contractor as the City, although the Service Operator contracts directly with the third party contractor. Service Operator incurred these expenses and are not billed back to the City.

## Appendix D: Revised 'Schedule B' Reporting to the City of Oshawa

We obtained the TAAS Agreement Schedule B that outlines the reporting requirements for the Service Operator to the City. Below is a summary of compliance with the reporting requirements. It was noted that in some instances the timelines and/or presentation of the reporting documents were not consistent with TAAS Agreement requirements. However, no instances of failing to provide reporting were noted.

Name of Document	Requirement as per the TAAS Agreement	Date Required to be Submitted as per the Agreement	Date Submitted to the City of Oshawa	Evidence of Approval	Timing and/or submission of documents to the City consistent?
Annual Business Plan and Budget	The Operator agrees to prepare and deliver to the City a preliminary Business Plan and Budget for the following calendar year.	September 15th of each calendar year	Last 5 year business plan was for 2015 - 2019.  Annual budget is prepared as part of the budget cycle as per Finance timeline.	Approval of the 5 year business plan by City Council on June 25, 2015.  Approval of the annual budget plan by City Council. 2019 annual budget plan was approved on February 8, 2019 by Council.	Yes

Emergency Plan	For the operation, use and management of the Airport in the event of an emergency. The Emergency Plan shall be updated annually thereafter as part of the Business Plan and Budget.	Updated annually as part of the Business Plan and Budget	Latest completed version - Revision no 1.19 on December 10th, 2018	Distribution list (includes holders of the ERM policy) and Amendment Records (track version control of the document).  We inspected the issue report from SMS and noted Carlene Mitchell signed off through physical signature on the action taken on December 10th, 2018 to distribute the plan to those on the distribution list.	No - Emergency Plan is not submitted as part of the Annual Business Plan and Budget. A separate process for the submission through the SMS system is performed.  Action – Revise the TAAS Agreement to be consistent with current process.
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Maintenance Performance Plan	The Operator will update the Maintenance Performance Plan in every Operating Year thereafter throughout the Term, at the time of submission of the annual Business Plan and Budget, as set out in Section 9.1 hereof.	Updated annually as part of the Business Plan and Budget	Using the Safety Management System in replacement of the Maintenance Performance Plan.  City Capital Plan is included in the 5 year business plan. Last 5 year business plan was for 2015 - 2019.  Annually, included in the capital budget forecast.	Approval of the 5 year business plan by City Council on June, 25, 2015.  Approval of the annual capital budget by City Council on Feb 8, 2019.	No – Safety Management System has replaced the term Maintenance Performance Plan. Capital projects are included in the annual capital budget and pulls from the 5 year business plan.  Action – update the TAAS Agreement for the change in terminology from Maintenance Performance Plan to Safety Management System.
Marketing Plan	The Operator shall be responsible for marketing the Airport and planning events at the Airport, in accordance with the Marketing Plan. The Marketing Plan shall be updated annually thereafter, at the time of submission of the Business Plan and Budget.	Updated annually as part of the Business Plan and Budget	Included in the 5 year business plan as marketing strategy. Last 5 year business plan was for 2015 - 2019.	Approval of the 5 year business plan by City Council on June 25, 2015.  Approval of the annual operating budget by City Council on Feb 8, 2019.	No – not a separate plan but a line item in the annual budget. Marketing strategy reviewed in the 5 year business plan.  Action - Revise the TAAS agreement to reflect the current process.

Operations Manual	For the operation, use and management of the Airport. The Operations Manual shall be updated annually thereafter as part of the Business Plan and Budget.	Updated annually as part of the Business Plan and Budget	Latest completed version - Amendment 8 on Jan 4th, 2019	Sign-off by Ministry of Transportation on March 8, 2019.  We inspected the issue report from SMS and noted Carlene Mitchell signed off through physical signature on the action taken on Jan 4th, 2019 to distribute the plan to those on the distribution list.	Yes
Certificate of Insurance	A valid Certificate(s) of Insurance evidencing the required insurance coverages outlined in this Section 14.1 shall be forwarded to the City each year and must be satisfactory in all respects to the City.	Yearly	Term: Jan 12, 2019 to Jan 12, 2020	The Magnes Group Inc.	Yes

<p>Monthly Financial Statements</p>	<p>Reasonably detailed financial statements of the operation, management, maintenance and repair of the Airport.</p>	<p>15th calendar day of each month during the Term</p>	<p>At the end of each month, revenue and expense details are provided to the City.</p>	<p>N/A</p>	<p>No – monthly financial statements are not provided by the Service Operator to the City, but a summary of revenues and expenses are provided. The City is responsible for preparing financial statements.</p> <p>Action - Revise the TAAS agreement to reflect the current process.</p>
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<p>Quarterly Statements</p>	<p>Provide quarterly reports in respect of each quarter in each year, on balance sheet items designated from time to time by the City</p>	<p>Each quarter - The quarterly reports for the quarters ending March 31, June 30, September 30, and December 31 in each year shall be delivered on or before April 30, July 31, October 31, and January 31, respectively, in each year</p>	<p>N/A - part of annual City of Oshawa Financial Statement</p>	<p>N/A</p>	<p>No – Airport financial statements are part of the overall City of Oshawa financial statements.</p> <p>Action - Revise the TAAS agreement to reflect that the City Finance team prepares a Quarterly budget to actuals report using information which is provided by the Service Operator twice per month.</p>
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Annual Financial Statements	Reasonably detailed financial statements for the operation, management, programming, maintenance and repair of the Airport, in accordance with GAAP.	February 28th of each Operating Year	Part of the annual City of Oshawa Financial Statement - prepared by City Finance Team. Latest version is December 31, 2018.	Prepared by City Finance Team - Audit Statements Signed off by Deloitte	No – Airport FS are part of the overall City of Oshawa FS.  Action - Revise the TAAS Agreement to remove submission of Annual Financial Statements as the Airport is included as a line item in the City's Annual Financial Statements and not prepared by the Service Operator.
Monthly Certificate of Clearance	The Operator is required to submit with each monthly invoice a current Certificate of Clearance from the Workplace Safety and Insurance Board ("WSIB") demonstrating their compliance and good standing with WSIB. The Operator is required to forward a duplicate copy of the Certificate of Clearance to Purchasing Services on a monthly basis.	Monthly	September 14, 2019 - November 19, 2019	WSIB	Yes



## Appendix E: Comparative Municipal Airport Review

In the following Appendix, we have outlined the results of our benchmarking survey. In total, we solicited feedback from four municipalities that have a similar airport operating business model as the Oshawa Executive Airport. The following municipal airports were contacted: Chatham, Winnipeg, Sarnia, and Peterborough. We requested feedback via a questionnaire, and received a response from one of the airports. Please note that we have not audited the accuracy of the data, and have therefore placed reliance on the information provided to us to formulate our findings. In addition, for confidentiality reasons, we have anonymized our survey results. A summary of our findings are below.

### Airport Oversight

**Question 1 - Is the Airport run by the City or a third party (operator):**

Third Party Operator

**Question 2 – Who is responsible for reviewing/ managing the Airport operations from the municipality side?**

Airport Administrator, City of [redacted]

**Question 3 – What is the management structure at the Airport?**

CAO - Accountable Executive, Commissioner of Infrastructure and Planning Services is responsible for the Airport

Airport Administrator - on site at the Airport and reports to the Commissioner

Contracted Airport Management and Operations - Contractor CEO reports to the Airport Administrator.

### City Oversight

**Question 4 – Does the contract define what activities require City oversight?**

No

**Question 5 – What are the key areas/ activities requiring City oversight?**

There was an RFP issued for the contract. All aspects of the contract are monitored monthly. A checklist was created showing all regulatory requirements and operational requirements to ensure the contract obligations are being met.

**Question 6a - Does a clause exist in the contract related to the provision for the City to perform audits over Operator business functions (i.e. how the Operator manages the airport, reviewing expense and revenue support, etc.?)**

Yes

**Question 6b - If this provision exists, what is the frequency that these audits are performed? Is it performed by City internal audit or externally?**

The RFP states that the contractor shall execute the whole of their work to the satisfaction of the City. Also the RFP states that the City is responsible to monitor and evaluate the performance of the Contractor. The City approves amendments to airport manuals and policies that relate to airport certification.

## **Budgets**

**Question 7 – Who is responsible for the development of the annual Airport operating budget?**

The City of [redacted]

**Question 8 – Who is responsible for the development of the annual Airport capital budget?**

The City of [redacted]

**Question 9a - Does the City of [redacted] utilize Key Performance Indicators (KPI's) to assess the financial and/or operating performance of its airport?**

Yes

**Question 9b - If Yes, What are some of those KPI's used?**

Performance is based on meeting the terms of the RFP and the Contractors submission.

## **Complaints Management**

**Question 10 - What are the methods available for individuals to place a complaint in relation to the airport (i.e. noise, animals, etc.)?**

Telephone, e-mail and online submission form

**Question 11 - Who is responsible for handling complaints for noise and communicating with the complainant?**

Third Party Operator

**Question 12a - Does the City require annual reporting or oversight over the responses provided related to complaints?**

Yes

**Question 12b - If yes, what annual reporting is required?**

Monthly reports regarding noise monitoring activities include number of complaints and other data. Any significant complaints are passed along immediately.

## Tenant Leases

Question 13 – Is tenant space present at the airport?

Yes

Question 14 - Who is responsible for managing and performing negotiations in relation to tenant leases at the airport?

The City of [redacted]

Question 15 - Who is required to sign-off on the agreements for tenant leases at the airport?

City of [redacted] and Tenant

Question 16 - Who is responsible for managing day to day activities with tenants?

Third Party Operator

Question 17 - Who is responsible for the collection of payments from tenants?

No response

## Expenses

Question 18 - Who is responsible for the hiring of independent contractors used in maintaining the airport or capital additions at the airport?

The City of [redacted]

Question 19a - If the Operator hires contractors to perform work, does the Operator seek approval by the City prior to hiring the contractor?

Yes

Question 19b - How does this approval process work?

Quotes are provided to the Airport Administrator for approval.

Question 20 - Does the contract specify the oversight required by the City for the use of independent contractors by the airport?

Yes

Question 21 - Are City reimbursed expenses required to be approved by the City of [redacted] before the Operator incurs the expense?

Yes

## Reporting

**Question 22a - Are specific reports identified in the contract which the Operator must provide to the City?**

Yes

**Question 22b - What key reports are required?**

Monthly meetings are used to review Contractor requirements, updates from both the City and Contractor. Bi-Annual reports and Annual reports are provided on specific elements of the contract.

**Question 23 – What is the frequency of preparation of these reports?**

See Question 22 response.

## Appendix F: Staff Involvement and Documents Reviewed

We undertook interviews in October and November 2019 with key stakeholders to inform this work, including:

Name	Title
Paul Ralph	City Manager
Warren Munro	Commissioner, Development Services
Jerry Shestowsky	Manager of Administration and Access Services
Mike Saulnier	Director, Operations Services
Kevin Alexander	Director, Facility Management Services
Lorraine Fuller	Coordinator, Financial Reporting and Planning
Susyn Korbak	Coordinator, Financial Reporting and Planning
Zachary Drake	Accounts Receivable Administrator
Tom Goodeve	Director, Planning Services
Stephen Wilcox	Airport Manager, Total Aviation & Airport Solutions Limited
Jay Martin	Manager, Financial Services & Financial Systems Development

We received the following documentation over the course of fieldwork:

Document Name	
TAAS Agreement with the City of Oshawa + Amendments	TAAS Performance Report to Warren
Map of the City of Oshawa	Durham Radio Lease Agreement + Approval Mins + Delegation of Authority Bylaw
Aviation Services and Facilities Agreement	Jan to Aug 2019 G/L
Business Development Org Chart	Safety Management Manual
Airport Leases Tracker	Accounting Procedures
Airport Responsibility Flowchart - Kevin	Noise Complaint SOP's + ACLC Meeting Minutes

Document Name	
Corporate Real Estate Procedures Manual	Internal Comparative Analysis Based on Budget
2019 Oshawa Airport Budget Submissions	Operating Expenses Invoice Support
2019/2020 Budget Guidelines	Responsibilities of the Accountable Executive Memo
Monthly Income Reports + General Fees Schedule + Quarterly Reporting + Reserves Continuity Schedule	Taxiway Circuit & Line Painting Project Documents + Documents for Roof Replacement Project
5 Year Business Plan 2015 - 2019	Purchasing Bylaw