



# **The Corporation of the City of London**

## Homeless Prevention Assessment

Audit Performed: February – July 2018  
Report Issued: October 29, 2018

# Introduction

Executive summary	1
Detailed observations and recommendations	5
Appendix 1: Internal audit detailed scope	13
Appendix 2: Internal audit rating scale	15
Appendix 3: Stakeholder involvement	16
Appendix 4: Audit procedures performed	17

# Executive summary

## Introduction

Internal Audit conducted a Homeless Prevention assessment as part of the 2018 Internal Audit plan, performing the review from April to July 2018. The City's Homeless Prevention System focuses on securing housing, housing with support, housing stability and shelter diversion. "A Housing First or Housing with Support approach assists individuals and families by seeking out and supporting the right housing, at the right place, with the right level of support to develop lasting housing stability." The Homeless Prevention System maintains two priority outcomes to guide the efforts and form the basis for the indicators of success:

1. Individuals and families experiencing homelessness obtain and retain housing; and
2. Individuals and families at risk of homelessness remain housed.

In early 2013, London City Council approved a 3-year Implementation Plan that was developed through a consultative process with numerous community forums. In November 2013 the Homeless Prevention and Housing Plan 2010-2024 was approved by London City Council following a new requirement under the Ontario Housing Services Act. This Plan was built upon the 3 Year Implementation Plan. The City's Homeless Prevention Area has recently experienced significant changes and growth to execute the Plan. Homeless Prevention leadership has self-recognized the need to implement enhanced core controls to align with this recent change and growth. Management has noted their continued focus on building a mature control environment to support the Homeless Prevention Area's added responsibilities and business operations, including adapting to changing priorities to solve homelessness in the community, which are beyond management's control and can affect the delivery of the services. Management has also noted that Homeless Prevention has in place a dashboard for the Council approved homeless prevention housing allowance and retains third party consultants to complete program-focussed evaluations, such as the following:

- London Emergency Shelters Progress Report 2011-2017, showing demographics, trends and change over time;
- Housing Stability Bank, an evaluation of the use of crisis utility program and last months rent program including customer satisfaction;
- Street Level Women at Risk, a program created through community consultation;
- Order to Reside;
- Project Home; and
- London' Enumeration results 2015-2018.

The purpose and scope of this review was to assess the operational and financial processes and controls surrounding homeless prevention processes. Specifically, the objectives of this review were to:

- Review and assess the City's Homeless Prevention System Implementation Plan and governance framework, including monitoring and performance metrics;
- Review the City's financial processes, guidelines, and controls relevant to the Homeless Prevention System; and
- Review and assess the Homeless Prevention System contract aware process and subsequent monitoring of contracts.

The detailed internal audit scope can be found in **Appendix 1** of this report.

## Key strengths

**Information technology system:** The Homeless Prevention Plan identifies, as an Action, "to introduce an integrated homeless information and case management system." In October 2016, the Manager, Homeless Prevention made a recommendation with support from the Director of Information Technology Services to

select HIFIS as its Homeless Management Information System (HMIS). Since this recommendation, HIFIS is now live, relevant information has been migrated from thirteen (13) contracted agencies, and two full-time positions to manage HMIS were created and recruited.

**Disbursements:** Financial and Business Services maintains effective procedures and controls to process disbursements for Homeless Prevention. In addition to reconciling batch process details prior to disbursing funds, the Financial and Business Services team will also review requested disbursements against approved budgets per contract agreements to ensure that total disbursed funds does not exceed the agreed amount.

**Key observations**

Deloitte’s review of Homeless Prevention practices identified the following observations:

Priority	High	Medium	Low	Leading Practice
Observations	0	4	2	0

**Medium priority observations**

**HPMA 1.01: Homeless Prevention dashboard**

The Homeless Prevention Area currently generates various reports that provides insights to various ongoing initiatives. In addition, aggregate information is available monthly and quarterly related to the federal and provincial funding requirements. There is an opportunity to develop a scorecard or dashboard to quantitatively measure the status of each Homeless Prevention Area in aggregate on a regular basis. For example, the Homeless Prevention Area has not yet established and implemented a dashboard or scorecard that articulates clear status updates based on a defined progress scale for each area of focus with performance indicators for trending and benchmarking. Without a dashboard or scorecard to regularly review and assess Plan progress in aggregate, there is risk that the City may be unaware of events that could affect Homeless Prevention objectives and desired outcomes.

Jan Richardson, Manager, Homeless Prevention

September 30, 2019

**HPMA 1.02: Priority assessment and funding allocation**

The Homeless Prevention Area evaluates whether planned actions as defined in the Homeless Prevention System Implementation Plan are appropriately prioritized and aligned with funding allocation decisions. However, analysis and rationale to support priority and funding allocation decisions is not documented using a standardized format with defined evaluation criteria, which outlines rationale for decisions made by Management. Without using a standardized rationale for priority and funding allocation decisions, management prudence may not be understood and lead to stakeholder misunderstanding. There is also risk of knowledge loss within the Homeless Prevention Area when critical analysis and judgments applied to determine priority and funding allocations are not consistently recorded.

Jan Richardson, Manager, Homeless Prevention

September 30, 2019

**HPMA 2.0: Service delivery**

Practices for Management to measure, share, and monitor the effectiveness of Homeless Prevention service delivery with contracted agencies are informal. Internal Audit identified that Homeless Prevention Management receives regular feedback from contracted agencies and has performance indicators defined in the 2016-2019 business plan however, Homeless Prevention service delivery feedback is not consistently measured, and existing performance indicators are not regularly tracked and monitored. There is risk that

Homeless Prevention is unaware of performance measures that indicate a need for improvements or changes to service delivery operations.

Jan Richardson, Manager, Homeless Prevention

September 30, 2019

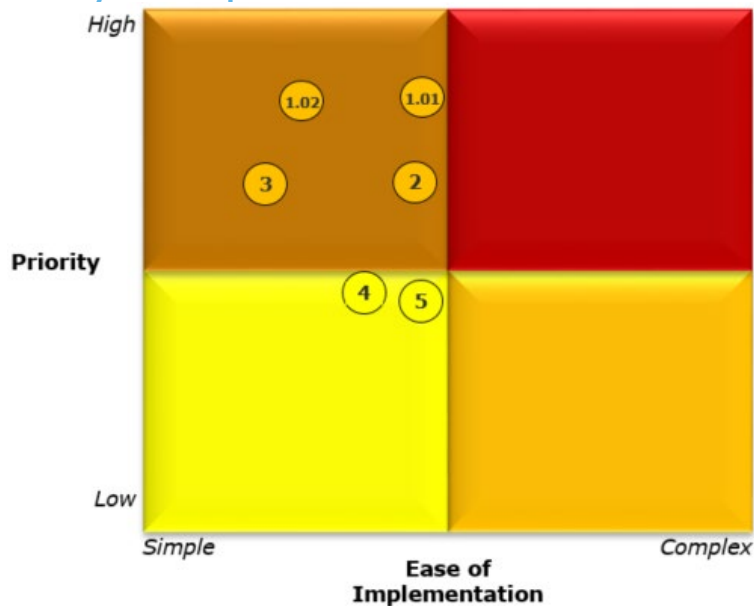
### HPMA 3.0: Standard operating procedures (SOP)

Internal Audit noted Management needs to increase its documentation of standard business processes or guidelines for the following Homeless Prevention operations: Priority assessment and fund allocation; Proposal evaluation; Homeless Prevention Implementation Plan monitoring; and Component monitoring (including financial and non-financial monitoring). Limited documented processes/guidelines could lead to ineffective, inefficient, or duplicated processes. In addition, the limited documented processes/guidelines may restrict new staff from fully understanding relevant processes and controls when undertaking their responsibilities.

Jan Richardson, Manager, Homeless Prevention

December 31, 2019

### Priority heat map

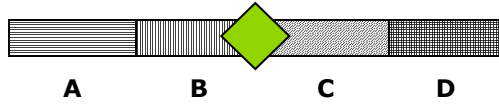


### Conclusion

Based on our assessment of Homeless Prevention practices we noted four medium priority observations with the potential to impair the efficiency of current processes, and two low priority observations. The issues noted in the report should be addressed in a timely manner to enhance current controls and mitigate relevant risks.

Management has provided action plans for the observations noted in the 'Detailed observations and recommendations' section.

The following scale depicts our overall process conclusion as it relates to the scope of areas audited as outlined above:



Description	Definition
A	No or insignificant process control or efficiency weaknesses identified
B	Minor process control or efficiency weaknesses identified
C	Moderate process control or efficiency weaknesses identified
D	Significant control process or efficiency weaknesses identified Impairing the effectiveness of the process

# Detailed observations and recommendations

## Observation 1.0 – Homeless Prevention governance

Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
<p><b>MP</b> <b>HPMA 1.01 Homeless Prevention dashboard</b></p> <p>The Homeless Prevention Area currently generates various reports that provide insights to ongoing initiatives. In addition, aggregate information is also available monthly and quarterly related to the federal and provincial funding requirements. However, a dashboard to measure the status of each homeless prevention area in aggregate on a regular basis is not a current practice.</p>	<p><b>HPMA 1.01 Homeless Prevention dashboard</b></p> <p>Without a dashboard or scorecard to regularly review and assess plan progress in aggregate, there is risk that the City may be unaware of events that could affect Homeless Prevention objectives and desired outcomes.</p>	<p><b>HPMA 1.01 Homeless Prevention dashboard</b></p> <p>Management should develop an oversight dashboard/scorecard to regularly measure, assess and track plan progress. When developing this dashboard/scorecard, Management should consider the following:</p> <ul style="list-style-type: none"> <li>• Define key stakeholders and consult to understand all reporting requirements and reportable information interests;</li> <li>• Incorporate clear status definitions (i.e., on track, deferred, delayed, complete, etc.) into the scorecard/dashboard that will be applied to each planned phase, area of focus and action;</li> <li>• Assign key performance indicators to each area of focus and planned action to clearly articulate relevant insights on the scorecard/dashboard;</li> <li>• Integrate, where possible, data from the recently implemented Homeless Management Information System; and</li> <li>• Create a free text section to inform readers of relevant insights to areas</li> </ul>	<p><b>Management agrees</b></p> <p>The Homeless Management Information System (HMIS) was introduced in April 2018 and reports are being developed to assist with regular assessment.</p> <p>The Homeless Prevention Plan will be updated through active community consultation to be completed in mid-2019. New indicators will be established to match the new priorities.</p> <p>A dashboard/scorecard will be developed based on the updated Homeless Prevention Plan. A dashboard is currently in place for</p>	<p>Jan Richardson, Manager, Homeless Prevention September 30, 2019</p>

Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
<p><b>MP HPMA 1.02 Priority assessment and funding allocation</b>                      The Homeless Prevention Area evaluates whether planned actions as defined in the Homeless Prevention System Implementation Plan are appropriately prioritized and align with funding allocation decisions. However, analysis and rationale to support priority and funding allocation decisions is not documented using a standardized format.</p>	<p><b>HPMA 1.02 Priority assessment and funding allocation</b>                      Without using a standardized rationale for priority and funding allocation decisions, management prudence and ongoing engagement efforts with funded agencies and stakeholders may not be understood and lead to stakeholder misunderstanding.</p> <p>There is also risk of knowledge loss within the Homeless Prevention Area when critical analysis and judgments applied to determine priority assessment and funding allocations are not consistently recorded.</p>	<p>of focus or actions not explained through performance indicators.</p> <p><b>HPMA 1.02 Priority assessment and funding allocation</b>                      Homeless Prevention Management should develop a standard priority assessment and funding allocation template supported by defined evaluation criteria to record key decisions and supporting rationale. When developing this template, Homeless Prevention Management should consider the following:</p> <ul style="list-style-type: none"> <li>• Incorporate defined criteria to standardize assessment and decision making factors (e.g., value measures, implementation complexity measures, etc.);</li> <li>• Consult and record results of consultation with key stakeholders to capture qualitative factors;</li> <li>• Integrate, where possible, data from the recently implemented Homeless Management Information System; and</li> <li>• Guidelines to ensure decisions align with key Homeless Prevention System Implementation Plan factors (e.g., guiding principles, critical success factors, etc.).</li> </ul>	<p>the Homeless Prevention Housing Allowance.</p> <p><b>Management agrees</b>                      The Homeless Prevention Plan will be updated in early 2019.</p> <p>The HMIS will be used to develop reports to match to updated priorities. In addition to the current standard template of approval for funding allocations, a standardized assessment template will be developed to assist with decision making to complete priority assessments and funding allocations.</p> <p>Funding is received from the Government of Canada, Province of Ontario, and City Council – each have different reporting and allocation requirements.</p> <p>The active involvement of the</p>	<p>Jan Richardson, Manager, Homeless Prevention                      September 30, 2019</p>



Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
			Homeless Prevention Team in community engagement and discussions such as the Community Alcohol and Drug Strategy, London Homeless Coalition, Drug Induced Psychosis Working Group etc. allows for informed and agile changes to be made and optimizes attention to urgent changes including funding allocations.	

### Observation 2.0 – Service delivery

Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
<p><b>MP HPMA 2.0 Service delivery</b> Practices for Management to measure, share, and monitor the effectiveness of Homeless Prevention service delivery with contracted agencies are informal. Internal Audit identified that Homeless Prevention Management receives regular feedback from contracted agencies and has performance indicators defined in the 2016-2019 business plan however, Homeless Prevention service delivery feedback is not consistently measured, and existing</p>	<p><b>HPMA 2.0 Service delivery</b> There is risk that Homeless Prevention is unaware of performance measures that indicate a need for improvements or changes to service delivery operations.</p>	<p><b>HPMA 2.0 Service delivery</b> Homeless Prevention should formalize a service delivery performance measurement program to regularly measure, interpret and assess Homeless Prevention effectiveness. When establishing a formal program, Homeless Prevention Management should consider the following:</p> <ul style="list-style-type: none"> <li>Continue collaborating with stakeholders to determine needs and use of service information that is measurable and meaningful and to enhance existing reporting standards;</li> </ul>	<p><b>Management agrees</b> Improvement of practices is always beneficial and Homeless Prevention remains committed to increase practices to measure and monitor effectiveness. Homeless Prevention reports</p>	<p>Jan Richardson, Manager, Homeless Prevention December 31, 2019</p>

Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
<p>performance indicators are not regularly tracked, and monitored.</p>		<ul style="list-style-type: none"> <li>• Integrate key performance indicators and operational metrics measuring activities that effectively demonstrate service levels;</li> <li>• Build a balanced scorecard to actively monitor trends that demonstrates all angles of service delivery (e.g., Homeless Prevention Training and Education Program, Homeless Management Information System, etc.); and</li> <li>• Create a schedule to periodically review the program to ensure performance indicators and other measurable and reporting are still relevant and effective.</li> </ul>	<p>to the Government of Canada monthly including financial monitoring reports and data and completes, on an annual basis, a report outlining results of the Homeless Prevention Plan. The Province of Ontario receives quarterly financial statements, and annually receives data and cost allocation for each of the five core areas of the Homeless Prevention Plan. Council receives regular reports including regular updates to the Strategic Plan and Multi Year Budget. Continuous improvement to service delivery is ongoing through collaboration with stakeholders including reporting standards and improved measuring activities.</p>	

**Observation 3.0 – Standard operating procedures (SOP)**

Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
<p><b>MP</b> <b>HPMA 3.0 Standard operating procedures (SOP)</b>                      Internal Audit noted Management needs to increase its documentation of standard business processes or guidelines for the following Homeless Prevention operations:</p> <ul style="list-style-type: none"> <li>• Priority assessment and fund allocation;</li> <li>• Proposal evaluation;</li> <li>• Homeless Prevention Implementation Plan monitoring; and</li> <li>• Component monitoring (including financial and non-financial monitoring).</li> </ul>	<p><b>HPMA 3.0 SOP</b>                      The limited documented processes/ guidelines could lead to ineffective, inefficient, or duplicated processes.                      The limited documented processes/ guidelines may restrict new staff from fully understanding relevant processes and controls when undertaking their responsibilities.</p>	<p><b>HPMA 3.0 SOP</b>                      Homeless Prevention should document relevant standard operating procedures (SOP) while also establishing a cycle to regularly review and revise SOP documentation on an ongoing basis. When preparing to document SOP and create a review cycle, Homeless Prevention Management should consider the following:</p> <ul style="list-style-type: none"> <li>• Generating an inventory of all standard operating procedures documents and creating and recording performance of a review schedule at an appropriate frequency;</li> <li>• Storing all relevant documentation centrally for ease of access using a Corporate approved database (e.g., SharePoint, etc.);</li> <li>• Documenting an executive summary for each SOP to clearly articulate role responsibility, management oversight, etc.;</li> <li>• Utilizing version control including documenting the date of last revision with management approval to clearly articulate completion of any review and revision; and</li> <li>• Adopt a schedule with assigned responsibility to regularly review and revise standard operating procedures and guidelines at minimum annually.</li> </ul>	<p><b>Management agrees</b>                      There are a number of policies/processes in place. Continual development and review of standard operating procedures is beneficial to the operation of Homeless Prevention.</p> <p>Homeless Prevention has in place a standard practice regarding the filing of draft and final documents.</p>	<p>Jan Richardson, Manager, Homeless Prevention                      December 31, 2019</p>

**Observation 4.0 – Component oversight and monitoring**

	Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
<b>LP</b>	<p><b>HPMA 4.0 Component oversight and monitoring</b></p> <p>The Homeless Prevention Area performs activities to regularly engage contracted components. However, there is a lack of documentation of Homeless Prevention Area’s review and assessment to support activities performed over submitted reports including limited recorded follow-up action items and follow-up responses.</p>	<p><b>HPMA 4.0 Component oversight and monitoring</b></p> <p>There is risk that the City is not recording component monitoring activity results and follow-up actions consistently, which may restrict Homeless Prevention from achieving desired outcomes and lead to knowledge loss.</p>	<p><b>HPMA 4.0 Component oversight and monitoring</b></p> <p>Homeless Prevention Management should establish a formal component monitoring framework with defined guidelines and templates to record monitoring activities performed and their results. When formalizing this framework, Management should consider the following:</p> <ul style="list-style-type: none"> <li>• Document a standard guideline to assist in ongoing component oversight and monitoring;</li> <li>• Integrate, where possible, data from the recently implemented Homeless Management Information System for independent validation of component operations;</li> <li>• Enhance the above noted standard guideline to include feedback activities once gaps or deviations are identified and assessed to support corrective actions and optimize agency practices;</li> <li>• Enhance reporting templates to require changes in performance trends with explanations for deviations or significant improvements; and</li> <li>• Continue to utilize existing communication streams to ensure stakeholders are identifying and sharing best practices.</li> </ul> <p>To most effectively monitor each component, the above should be established and implemented with consideration given to scaling an outcome-driven approach relative to the size and maturity of the agency (i.e., Less mature agencies may require more support and oversight).</p>	<p><b>Management agrees</b></p> <p>London’s homeless prevention system is moving from start-up to early stages of system maturity.</p> <p>Management will rely on a combination of the HMIS and 3<sup>rd</sup> party evaluations to assist with monitoring each component.</p> <p>Standard community development, business and change management tools are applied that assist the team to remain alert and responsive to trends. Resolutions can be quickly put in place to improve</p>	<p>Jan Richardson, Manager, Homeless Prevention</p> <p>December 31, 2019</p>

Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
			<p>the community response.</p> <p>The 5-Year review and update of the Homeless Prevention Plan will identify actions and indicators to assist with the monitoring framework.</p>	

**Observation 5.0 – Risk inventory**

Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
<p><b>LP HPMA 5.0 Risk inventory</b></p> <p>Through inquiry and discussions with Management Internal Audit identified that Management has not yet established activities to identify and formally document risks to the service, including existing or emerging risks.</p>	<p><b>HPMA 5.0 Risk inventory</b></p> <p>There is no common documented view on the set of key Homeless Prevention risks, which may lead to a suboptimal allocation of attention and resources.</p>	<p><b>HPMA 5.0 Risk inventory</b></p> <p>Homeless Prevention Management should perform an exercise to create a common documented inventory of risks facing Homeless Prevention and implement activities to regularly assess and prioritize risks to support clear action plans.</p> <p>Management should also establish a cycle to identify emerging risks, regularly evaluate, and reprioritize existing risks on an ongoing basis.</p>	<p><b>Management agrees</b></p> <p>Documentation in the form of briefing notes and reports expose the issues, risks and concerns in real time.</p> <p>Documentation demonstrates that proactive changes to programs and services are achieved as a result of active</p>	<p>Jan Richardson, Manager, Homeless Prevention</p> <p>September 30, 2019</p>

Observation	Implication	Recommendation	Management comments and action plan	Responsible party and timing
			<p>community engagement, and through project management tools, budget review, forecasting and other review practices. A cycle of identifying emerging risks is in place and it is agreed that this could be enhanced to link to the standard allocation template.</p>	

# Appendix 1: Internal audit detailed scope

Specifically, the internal audit addressed the following areas:

## **Reviewed and assessed the City's Homeless Prevention System Implementation Plan and governance framework, including monitoring and performance metrics**

- Reviewed the Homeless Prevention System Implementation Plan designed to deliver the Homeless Prevention System approach and ensured priority setting aligns with strategic objectives of the City;
- Reviewed and assessed the processes in place to measure and monitor the outcomes of the Implementation Plan, including monitoring of related components (e.g., Community Housing Strategy, Community Plan on Homelessness, etc.);
- Reviewed and assessed the method to communicate changes related to Homeless Prevention System enhancements and Implementation Plan including procedures to escalate issues; and
- Reviewed and assessed monitoring activities established to determine whether strategies are achieving desired outcomes including any monitoring of metrics and key indicators.

## **Reviewed and assessed the City's financial processes, guidelines, and controls relevant to Homeless Prevention System**

- Reviewed and assessed finance activities in place to govern the disbursement, controls, financial reporting, and oversight of funds for the Homeless Prevention System;
- Assessed the Homeless Prevention System process for allocation of funds across agencies, programs, etc. to ensure that funding is appropriately allocated using consistent decision criteria to achieve the required objectives; and
- Assessed financial assistance processes and controls to ensure payments are appropriately handled (e.g., payment requests are submitted against approved contracts, payments made have received all appropriate internal approvals, payments made directly to third party recipient and not the client, etc.) including the process to recover funds incorrectly issued.

## **Reviewed and assessed the Homeless Prevention System contract aware process and subsequent monitoring of contracts**

- Reviewed and assessed the process to evaluate proposals to ensure it is confidential, fair, and equitable with consistent application of defined criteria;
- Assessed the process to ensure proposal evaluators are an independent person free from conflict of interest in accordance with relevant City policies;
- Reviewed and assessed the process to determine successful proponents to ensure the appropriate approvals were received in a timely manner;
- Reviewed and assessed the process to ensure agencies/programs, consultants and services are adhering to the financial requirements of the program including the processes to handle contractor financial mismanagement;
- Reviewed and assessed the monitoring procedures to ensure agencies/programs, consultants and services are adhering to the contract requirements including periodic on-site visits; and
- Reviewed and assessed the processes in place to communicate with applicable agencies/programs, consultants and services.

The following elements were out of scope for the Homeless Prevention Assessment:





- Assessment of City policies related to the Homeless Prevention System; and
- Assurance of systems or tools used across the Homeless Prevention System.



# Appendix 2: Internal audit rating scale

## Individual observation prioritization

Internal Audit will prioritize each observation and recommendation within a report using a three point rating scale. The three point rating scale will be as follows:

Description	Definition
 High	Observation is high priority and should be given immediate attention (e.g. 0-3 months) due to the existence of either significant internal control risk or a potential significant operational improvement opportunity.
 Medium	Observation is a moderate priority risk or operational improvement opportunity and should be addressed in the near term (e.g. 3-6 months).
 Low	Observation does not present a significant or medium control risk but should be addressed (e.g. within a 6-12 month timeframe) to either improve internal controls or process efficiency.
 Leading Practice	Consideration should be given to implementing recommendations in order to improve the maturity of the process and align with leading practices.

# Appendix 3: Stakeholder involvement

In conducting the assessment, the following management and staff were interviewed to gain an understanding of the City’s Homeless Prevention processes and practices.

Stakeholder	Position
Lynne Livingstone	Managing Director, Neighbourhood, Children and Fire Services
Jan Richardson	Manager, Homeless Prevention
Kyle Murray	Senior Financial Business Administrator, Financial and Business Services
Lisa Parent	Manager, Accounting and Reporting, Financial and Business Services
Douglas Drummond	Financial Business Administrator, Financial and Business Services
Laura Cornish	Manager, Homeless Prevention
Danielle Neilson	Manager, Homeless Prevention
Vala Gylfadottir	Manager, Business Solutions
Alise Rimniceanu	Manager, Homeless Prevention
Zane Eastabrook	Specialist I, Homeless Prevention

# Appendix 4: Audit procedures performed

As part of the Homeless Prevention internal audit review the following procedures were performed:

- Conducted a planning meeting with the Managing Director of Neighbourhood and Children Services, Manager of Homelessness, and Senior Financial Business Administrator;
- Updated and issued a finalized Project Charter and request for information;
- Conducted meetings and interviews with Homeless Prevention management and staff to:
  - Gain an understanding of the Homeless Prevention System Implementation Plan and governance model, including monitoring and performance metrics,
  - Understand financial processes, guidelines and controls related to Homeless Prevention System, and
  - Understand Homeless Prevention System contract process and subsequent monitoring of contracts;
- Obtained documentation regarding relevant procedures and controls to perform an inspection of:
  - Homeless Prevention and Housing Plan;
  - London’s Homeless Prevention System and Implementation Plan;
  - 2016 Service Manager Update to the Housing and Homelessness Plan;
  - 2017 Year-end Operating Budget Monitoring Report;
  - 2016-2019 Homelessness Prevention Budget;
  - Review Committee Team Rules;
  - Review Committee Terms of Reference;
  - Procurement Policy;
  - Conflict of Interest Policy;
  - CHPI Investment Plan 2018-2019;
  - HPS Funding Allocations 2018-2019;
  - Relevant HMIS materials (e.g., HMIS recommendation, hosting agreement, data provision agreement, etc.);
  - Sample London Homeless Coalition Steering Committee agendas and meeting minutes;
  - Sample Homeless Prevention System Implementation Team agendas and meeting minutes;
  - Sample Street Level Women at Risk Governance Group agendas and meeting minutes;
  - Year 1 Street Level Women at Risk Summary Report;
  - Internal Update Memo template;
  - Housing Allowances Authorization Memo;
  - Homeless Prevention Allowance Control Sheet;
  - Homeless Prevention Allowance Guidelines;
  - Sample Homeless Prevention Allowance invoices and tracking forms;
  - Various Request for Proposals, related evaluation materials, and recommendations;
- Conducted sample testing activities related to Homeless Prevention monitoring processes and controls, financial processes and controls, component monitoring processes and controls; communication protocols, and proposal evaluation activities;
- Drafted preliminary observations and verified observations with management;
- Conducted a closing meeting with key management stakeholders to validate and communicate our findings; and
- Issued this internal audit report with our detailed observations.

# Deloitte.

**[www.deloitte.ca](http://www.deloitte.ca)**

Deloitte, one of Canada's leading professional services firms, provides audit, tax, consulting, and financial advisory services. Deloitte LLP, an Ontario limited liability partnership, is the Canadian member firm of Deloitte Touche Tohmatsu Limited.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

© Deloitte LLP and affiliated entities.