

**WINDSOR PORT AUTHORITY**

**REPORT OF THE SPECIAL  
EXAMINATION**

**DECEMBER 31, 2013**

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## REPORT OF THE SPECIAL EXAMINATION

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To the Minister of Transport and the Board of Directors of  
Windsor Port Authority

As required by section 41 the Canada Marine Act, we have carried out a special examination of the financial and management control and information systems and management practices maintained by Windsor Port Authority (the Authority). The Authority is required by the Canada Marine Act to maintain these systems and practices in such a manner as will provide reasonable assurance that:

- The Authority's assets are safeguarded and controlled;
- The transactions of the Authority are in accordance with the Canada Marine Act, the letters patent and when applicable, the by laws of the Authority;
- The financial, human and physical resources of the Authority were managed economically and efficiently and that its operations were carried out effectively.

Our responsibility is to express an opinion on whether, during the period under examination, January 1, 2013 to December 31, 2013, there was reasonable assurance that there were no significant deficiencies in the systems and practices examined.

Based on our survey of the Authority's systems and practices, a plan for the special examination was submitted to, and approved by, the Audit Committee on February 19, 2014. The final plan included the criteria to be applied in the special examination. The criteria for this examination were selected in consultation with the Authority. They were selected based on our knowledge and experience with value for money auditing by reference to legislative and regulatory requirements, to standards and practices followed by the Authority and by other organizations. The areas examined and criteria are shown in Appendix A.

The plan used for the examination also identified those systems and practices that we considered essential to provide the Authority with reasonable assurance that its assets were being safeguarded and controlled, its resources were being managed economically and efficiently, and its operations were being carried out effectively. The systems and practices selected for detailed examination are listed in Appendix A.

**REPORT OF THE SPECIAL ENGAGEMENT EXAMINATION-continued**

Our examination was made in accordance with the plan, as well as standards for assurance engagements recommended by the Canadian Institute of Chartered Accountants. Accordingly, it included such tests and other procedures, as we considered necessary in the circumstances.

In our opinion, with respect to the criteria established, there is reasonable assurance that during the period under examination of January 1, 2013 to December 31, 2013, there were no significant deficiencies in the systems and practices examined.

This report is intended solely for the internal use of the Minister of Transport and the Board of Directors of the Windsor Port Authority. Collins Barrow Windsor LLP assumes no responsibility or liability for damages incurred by any other entity or person resulting from the use of or reliance on this report.

*Collins Barrow Windsor LLP*

May 12, 2014

Licensed Public Accountants

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### APPENDIX A

The systems and practices examined covered each of the five key areas approved by the Audit Committee as follows: (1) Corporate governance (2) Human resources, (3) Information technology, (4) Property management and (5) Port operations.

In reviewing each key area, the following criteria will be used where appropriate:

- Management direction and leadership

*The extent to which the objectives of the area are clear, well integrated, understood and appropriately reflected within the Authority's plans, structure and decision making process.*

- Achievement of intended results

~~*The extent to which the objectives of the area examined have been realized in satisfactory manner.*~~

- Work environment

*The extent to which the area provides an appropriate work atmosphere for its employees, provides appropriate opportunities for development, achievement and promotes initiative.*

- Asset protection

*The extent to which important assets are adequately safeguarded and maintained in a cost effective manner.*

- Monitoring, reporting and compliance

*The extent to which financial and non-financial elements pertaining to the performance of the area are identified, reported and monitored.*

- Stakeholder considerations

*The extent to which effective stakeholder relationships exist to provide services in an effective and efficient manner.*