



- LEGEND**
- ① Parking Area (42 Cars)
 - ② Parking Area (50 Cars)
 - ③ Soccer Field - (2) (66m x 108m)
 - ④ Multi-Sport Court
 - ⑤ Play Area
 - ⑥ Water Play Area
 - ⑦ Washroom / Shelter
 - ⑧ Skate Zone
 - ⑨ Lawn Area
 - ⑩ Tennis Courts - (2)
 - ⑪ Pickle Ball Court - (8)
 - ⑫ Shelter Type 1 (4000mm x 10000mm)
 - ⑬ Shelter Type 2 (6000mm x 10000mm)
 - ⑭ Shelter Type 3 (6000mm x 20000mm)
 - ⑮ Butterfly Garden
 - ⑯ Baseball Court - (2)
 - ⑰ Parking Area (30 Cars & Drop-Off)
 - ⑱ Open Space / Picnic Area
- Total Parking Available = 122 Cars**



City of Markham

Cornell Community Park – Lessons Learned Review

February 26, 2025



MNP.ca

February 26, 2025

Mayor and Members of Council,

Pursuant to MNP LLP's ("MNP") appointment to provide Auditor General Services, I am pleased to present the Cornell Community Park – Lessons Learned Review report ("report") of the Auditor General for the City of Markham ("City"). To ensure the results of our review are balanced, we have provided in this report a summary of identified strengths, as well as observations and recommendations for improvement.

The review work was substantially completed on December 17, 2024. The report was discussed with the City's Management, who have reviewed the report and provided their responses within. This report is provided to you for information and approval of the City's proposed action plans.

Based on the results of our review, the City demonstrated strengths and leading practices with respect to the City's planning, construction, operation and overall project management of the Cornell Community Park Project ("Project"). For example, there was on budget project delivery; coordination between design, construction and operations teams; well documented project decisions and records; effective oversight during the warranty period; and, effective project management during the construction phase.

The Project was a major undertaking spanning over a decade to complete. Some of the observations listed in our report occurred many years ago, and since that time staff have implemented improvements to processes and procedures, based on lessons learned from early setbacks. Accordingly, all of the observations in the report are rated as "low" priority, because in most cases, management has already taken sufficient action to address the concerns that were identified during the course of this review.

MNP has identified continued improvement areas in ensuring land being held for future parks development is monitored to prevent illegal dumping or trespassing; investigate opportunities to simplify and streamline the approval of funding adjustments; prepare guidelines to standardize the preparation and presentation of capital project budgets; ensure Project Charters are prepared to clearly define, at a minimum, the scope, objectives, roles, authorities, budget parameters, communications, risk and change management protocols; and, consider using an amenity-based costing model instead of an area-wide average costing model.

The report will be posted on the City's website and made available to the public after tabling to Council.

Sincerely,



Geoff Rodrigues, CPA, CA, CIA, CRMA, ORMP
Auditor General, City of Markham



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BACKGROUND

Cornell Community Park (the “Park”) is a 13.67 hectare (33.78 acre) parcel of land located north-east of Highway 7 and 9th Line at the north-east corner of Riverlands Ave. and Cornell Centre Blvd. The Park was originally planned in 2014 with the City of Markham (the “City”) hiring an architect to develop a full scope of services including Park planning, construction, and operations. The scope of work consisted of temporary construction fencing, site preparation and grading, top soiling, planting and sodding, concrete curbs, asphalt paving/walkways, lighting and electrical service, site furnishings, multi-use play court, water play, playground equipment, skate zone, tennis courts, soccer fields, pickleball courts, parking lots, washroom pavilion and shade structures. The park is now open and is a community-serving park with a wide range of amenities that include sports facilities, open spaces, off-street parking, pavilions, splash pads, walkways and associated buildings.

The Cornell Community Park project (the “Project”) was a major undertaking spanning over a decade to complete, with initial planning started in 2014 leading to the Park’s opening in 2023, later than its original October 2021 planned opening. During the early stages of planning, the Project experienced challenges and encountered considerable delays. The initial 2014 budget estimate was \$12.5 million; but scope changes, soil condition issues and delays pushed the budget to over \$18 million by 2019. Subsequent re-designs and value engineering brought the pre-tender budget estimate down to \$13.5 million, but competitive tendering resulted in an advantageous tender award that resulted in the Project’s final cost being \$11.6 million – 7% less than the original 2014 estimate of \$12.5 million.

Consequently, the City undertook this lessons-learned review in order to understand root causes for budget and cost changes, schedule delays and to mitigate the effects of these challenges today and across future projects.

OBJECTIVE

The objective of this review was to evaluate specific elements of planning, project management and associated processes utilized on the Project to identify root cause factors associated with efficiency and effectiveness of end-to-end Project delivery, and ongoing Park maintenance and renewal, and to provide recommendations for planning and management of projects in the future, including opportunities to achieve better value for money outcomes.

SCOPE

The scope of this review focused on specific areas of the Project’s lifecycle, including project pre-planning, planning and design, project governance, as well as the processes and measures for the management of scope changes, risk monitoring and overall project management. Consideration of ongoing operating

management and related costs were also considered. Specifically, the following areas were assessed as per the Capital Project Lifecycle framework (depicted to the right) which was utilized to conduct this review:



1. Pre-Feasibility/Feasibility and Concept Planning:
 - Initial planning, market, environmental and financial analysis.
 - Process for identifying requirements and assessing capital budget.
 - Process for site selection and structural design.
2. Resource Allocation and Commitment:
 - Process for budget estimation and capital planning including financing, funding, and cash flow.
 - Planned versus tender versus final “as built” project costs.
3. Procurement and Contractor Selection:
 - Tender process and results.
 - Procurement decisions, including bid evaluation, capabilities, and risk assessment processes.
 - Process for defining performance scope, sharing of risk (i.e., risk transference), and identify roles and responsibilities.
4. Contract Management:
 - Contract administration, documentation, and schedules.
 - Project governance and management controls including external and internal stakeholders.
 - Controls in place for change management/change orders.
 - Oversight of quality of work.
 - Contractor reporting and management processes.
 - Internal communications and reporting.
5. Commission and Turnover:
 - Review of warranty & claims, liens, deficiencies and contractual terms.
 - Due diligence and monitoring processes and controls.
6. Maintenance:
 - Procurement of materials & suppliers.
 - Service delivery tools & equipment.
 - Operating cost estimation and ongoing monitoring.
 - Capital investment versus operating cost saving trade-offs and decisions.
 - Contingency held for issues arising to ensure timely resolution.

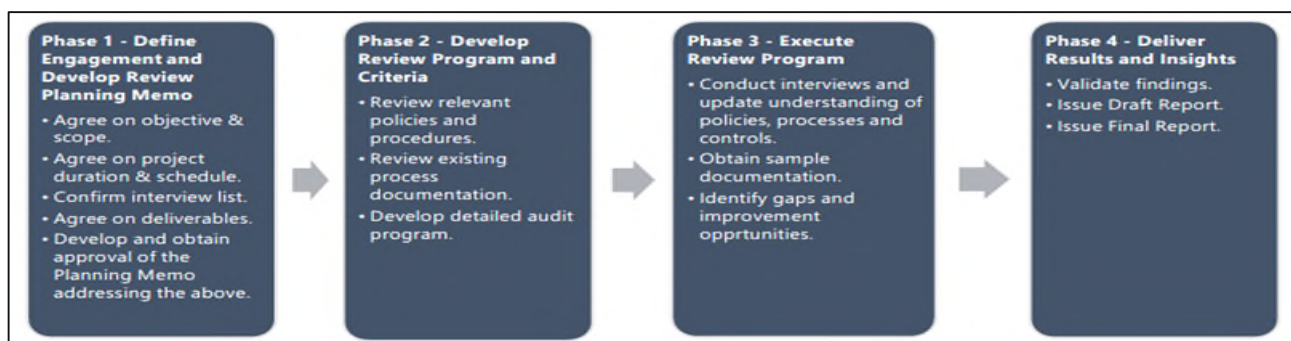
RISKS

Given the stated objective, the following inherent¹ risks (i.e., potential risks) were identified and were considered which are typical in a review of this nature:

- Roles and responsibilities surrounding the construction process are unclear, leading to inefficiencies and miscommunications.
- Scope changes and change orders are not managed properly leading to cost escalation and delays in construction/delivery.
- Contractual terms and conditions with third party service providers may not be advantageous to manage project costs or to allow management to monitor vendors.
- The processes to perform a scoping study, pre-feasibility and feasibility analysis are not followed and documented.
- Quality of consultant work may be substandard or poorly managed.
- Controls are not in place to monitor cash flow and use of capital through-out the project.
- Appropriate approvals are not obtained or properly documented.
- Lack of user group engagement and constructing to governing body standards may result in risk of parks/amenities not being acceptable and requiring modifications.
- Project budget is not established or managed correctly.
- Inadequate contingencies are applied in preliminary planning and budgeting leading to insufficient funding.
- Lack of full-lifecycle and operating costing analysis which may lead to upfront underinvestment, leading to higher than anticipated ongoing operating costs and lifecycle impacts.
- Constructing non-standardized amenities impacts total cost of ownership.
- Project milestones are not appropriately planned leading to delays.
- Project planning phase does not consider unforeseen risks leading to additional delays and costs.

APPROACH

In accordance with MNP's methodology, the high-level work plan for the review included the following four phases:



¹ The risk derived from the environment without the mitigating effects of internal controls - Institute of Internal Auditors.

AUDIT TEAM

The review was carried out by the following MNP team:

Geoff Rodrigues, Auditor General	Provided expertise in assessment methodology, directed the MNP team in all stages of the review, and ensured that firm and professional quality assurance standards were maintained.
Veronica Bila, Engagement Delivery Partner	Oversaw the engagement and reviewed results.
Jason Ducharme, Subject Matter Expert	Provided in-depth knowledge in reviewing complex Project documentation and understanding Project-related challenges.

SUMMARY OF STRENGTHS

In conducting this review, MNP observed the following strengths/leading practices with respect to the City’s planning, construction, operation and overall project management of the Cornell Community Park project:

Strength	Description
On Budget Project Delivery	Despite a decade of planning, design, and construction, the Project was completed within the original budget of \$12.5 million identified in November 2014. As of late 2024, the total project cost, including additional closeout payments to the design and construction firms, was approximately \$11.6 million – 7% less than the budget estimated over a decade ago. This result was achieved despite the challenges of inflation, project delays and the impact of the COVID-19 pandemic. Furthermore, the result was achieved with a scope of recreational amenities that exceeded the Project’s original concept.
Coordination between Design, Construction and Operations	Parks Operations staff were involved at all stages of the Project planning, conceptual design, construction and ultimately assumption of the Park’s operation. This ensured that operational considerations were appropriately reflected in design decisions to ensure an optimal balance between capital and operating cost.
Well Documented Decisions and Project Records	There were detailed and extensive volumes of project documentation that covered the entire Project lifecycle from original planning, design, construction, occupancy and operations. These comprehensive Project records provided transparency of decision making, use of funds, procurement, rationale for changes and appropriate use of delegation of authority.

<p>Effective Oversight During Warranty Period</p>	<p>The construction contract for the Project includes a two-year warranty on all Park elements. During this warranty period, a decision was made for the City's Planning and Urban Design Department to administer the warranty (identify deficiencies, ensure repairs and replacement), rather than immediately transferring this role to Operations. This ensured that the Project Team who tendered and managed construction (i.e., those most familiar with the Park) continued their oversight relationship with the contractor throughout the warranty period. This approach ensured effective oversight and maximized contractor performance and accountability.</p>
<p>Effective Project Management During Construction Phase</p>	<p>There is evidence that the City applied strong project management tools and processes during the construction phase of the Project, including the following leading practices:</p> <ul style="list-style-type: none"> • Work plans broken into detailed phases with clearly defined tasks, deliverables, and milestones. • Phased design iterations (30%, 75%, and 90%) to ensure progressive refinement and stakeholder involvement. • Clear scheduling of milestones (e.g., substantial completion, total completion, and warranty periods) allowing for structured progress tracking and accountability. • Comprehensive scheduling and quality oversight. • Regular progress updates, and site inspection. • Clear documentation of decisions, approvals and any Project changes.

SUMMARY OF OBSERVATIONS

To enable the City to set priorities in their action plans, we have reported our observations in one of three categories, "Low", "Medium" or "High" based on our assessment of the significance (i.e., impact and likelihood of occurrence) of each observation, as follows:

Rating	Description
<p>Low</p>	<p>The observation is not critical but should be addressed in the longer term to improve internal controls or process efficiency (i.e. 6 to 12 months).</p>
<p>Medium</p>	<p>The observation should be addressed in the short to intermediate term to improve internal controls or process efficiency (i.e. 3 to 6 months).</p>
<p>High</p>	<p>The observation should be given immediate attention due to the existence of a potentially significant internal control weakness or operational improvement opportunity (i.e. 0 to 3 months).</p>

Interpretation Note: *The Project was a major undertaking spanning over a decade to complete. Some of the observations listed below occurred many years ago, and since that time staff have implemented improvements*

to processes and procedures, based on lessons learned from these early setbacks. Accordingly, all of the observations are rated as “low” priority, because in most cases, management has already taken sufficient action to address the concerns that were identified during the course of this review.

A high-level summary of our observations and recommendations can be found in the table provided below with detailed observations and recommendations found in **Appendix A**.

Ref	Summary of Observations and Recommendations	H	M	L
1	<p>Soil Quality and Illegal Dumping Concerns</p> <p>The Park property was acquired during the development of the Cornell Community. However, prior to development, the City needed to address significant concerns about the condition of the property which delayed the start of construction. The Developer's failure to deliver an adequately prepared flat surface of land, with good quality topsoil, compounded by subsequent illegal dumping, led to significant Project delays and additional costs.</p> <p>Any park land transferred to the City should be in an appropriate condition to facilitate development, including a flat surface and suitable soil quality. Steps should be taken to ensure that land being held for future parks development is monitored to prevent illegal dumping or trespassing.</p>			
2	<p>Approval of Minor Cost Increases that are within Originally Approved Capital Budget</p> <p>The Park's 2020 total cost of award (tender price, plus contingency, internal fee, and HST) of \$10.35 million was significantly lower than the approved budget of \$13.56 million. Budget Policy required that the remaining unspent budget (\$3.21 million) be returned to the original funding source. In the event that additional expenses are required beyond the \$10.35 million cost, a purchase order adjustment form is utilized to facilitate approvals from the Director, CAO or Council, depending on the dollar value. This approval process applies, even if the additional amount requested increases total cost to an amount that is still less than the originally approved budget.</p> <p>Investigate opportunities to simplify and streamline the approval of funding adjustments in cases where changes are small, and if approved, the cost is still within the originally approved budget. Streamlining this process by establishing pre-approved conditions or expedited protocols for additional funding would prevent delays and ensure timely access to resources when needed for unforeseen, but justifiable cost increases.</p>			
3	<p>Difficulty Understanding Project Budgets Over Time</p> <p>The Project's lifecycle spanned a full decade and included numerous reports on status, and anticipated project costs. When these reports were chronically sequenced there were variations in how costs were reported making it challenging to understand and track project budgets over time.</p> <p>Guidelines should be developed to standardize the preparation and presentation of capital project budgets to ensure comparability of capital budget and expenditure reporting over time, and consistency in how contingencies, internal fees and additional costs are reported.</p>			
4	<p>Lack of an Overall Project Charter</p> <p>No Project Charter was prepared at the beginning of the Project. Workplans (tasks and schedule) were prepared by the design and construction contractors, but these were missing elements of a broader Project Charter.</p>			

Ref	Summary of Observations and Recommendations	H	M	L
	<p>During the start-up phase of significant new parks development projects, a Project Charter should be prepared to clearly define, at a minimum, the scope, objectives, roles, authorities, budget parameters, communications, risk and change management protocols.</p>			
<p>5</p>	<p>Accessibility Requirements Not Reflected in Original Design</p> <p>In the initial 2016 design for the Park, it is noted that accessibility requirements of the Province’s AODA² Design of Public Spaces standards were not accounted for. The Design of Public Spaces regulation (approved on January 1, 2013) includes requirements for accessible playground surfaces, ramps and slopes, and accessible trails, parking and seating. Incorporating these requirements in subsequent designs for the Park resulted in design revisions and increases to the Project’s budget.</p> <p>When preparing initial designs and cost estimates for new community parks, current standards and regulatory requirements should be understood and complied with.</p>			
<p>6</p>	<p>Misleading Operating Cost Estimates</p> <p>The initial operating cost estimate for the Park was based on an area-based funding model, calculated at \$8,584 per hectare in 2017, resulting in an annual operating cost estimate of \$117,343. By 2021, this estimate was revised to \$9,174 per hectare or \$125,409 annually. This estimation methodology is misleading as it assumes an “average” cost across all City parks, and fails to recognize that for a community park, such as Cornell Community Park, there is a more enhanced (and expensive) range and concentration of recreational amenities. In 2023, staff prepared a revised calculation using an amenity-based funding model which estimated the park’s annual operating cost to be \$252,318 – double the original estimates – reflecting the Park’s distinct features and higher maintenance demands.</p> <p>When estimating operating costs for community parks, an amenity-based costing model should be used instead of an area-wide average costing model.</p>			
<p>7</p>	<p>Absence of Park Development Team between 2014 to 2019</p> <p>When the Project was initially kicked off (in 2014), the City did not have a dedicated organizational unit that specialized in park planning, design and construction. As a result, staff overseeing the Project lacked some of the specialized knowledge and experience needed to effectively plan and manage a complex Project, explaining some of the challenges and delays encountered during the Park’s first few years of planning. In 2019, specialized expertise in parks planning, design and construction was added to the Project Team which helped bring the Project back on track, finalize the design, and complete a successful construction tender in 2020.</p> <p>When commencing complex development projects, identification and acquiring of any specialized knowledge and expertise should be completed early to successfully plan and implement the project.</p>			

² Accessibility for Ontarians with Disabilities Act, 2005

RECOMMENDATIONS

The Auditor General recommends that:

1. The Cornell Community Park Lessons Learned Report be received; and,
2. That staff be authorized and directed to do all things necessary to give effect to this resolution.

ACKNOWLEDGEMENT

We would like to express our appreciation for the collaboration and efforts made by City personnel, as their contributions assisted in ensuring a successful audit engagement. City staff provided the Auditor General with unrestricted access to all activities, records, systems, and staff necessary to conduct this review freely and objectively.

APPENDIX A - DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSE

Interpretation Note: The Project was a major undertaking spanning over a decade to complete. Some of the observations listed below occurred many years ago, and since that time staff have implemented improvements to processes and procedures, based on lessons learned from these early setbacks. Accordingly, all of the observations are rated as “low” priority, because in most cases, management has already taken sufficient action to address the concerns that were identified during the course of this review.

#	Observation	Priority	Recommendation	Management Response
1	<p>Soil Quality and Illegal Dumping Concerns</p> <p>The Park property was acquired during the development of the Cornell Community. However, prior to development, the City needed to address significant concerns about the condition of the property which delayed the start of construction. Specifically:</p> <ul style="list-style-type: none"> The quality of existing topsoil was deemed unacceptable for vegetation and parks purposes, so clean fill and topsoil was needed to be trucked in before construction could start. Between 2016 and 2018, illegal dumping of additional fill occurred on the Park property. Over 80,000 cubic meters of soil needed to be removed – over 9,000 truckloads. <p>The Developer's failure to deliver an adequately prepared flat surface of land, with good quality topsoil, compounded by subsequent illegal dumping, led to significant Project delays and additional costs.</p>	Low	<p>Any park land transferred to the City should be in an appropriate condition to facilitate development, including a flat surface and suitable soil quality.</p> <p>Steps should be taken to ensure that land being held for future parks development is monitored to prevent illegal dumping or trespassing.</p> <p>We note that staff are well-aware of these concerns and now use legal developer agreements to ensure that any parkland transferred to the City is in “development ready” condition.</p>	<p>Parks Development (“PD”) Staff agree with this observation and recommendation.</p> <p>Our current park development processes and standard agreement clauses, in combination with the application of new provincial legislation (O. Reg. 406/19 “On-Site and Excess Soil Management) significantly mitigate the risk of a similar issue with soil quality and illegal dumping occurring.</p> <p>PD Staff are of the opinion that this item has been addressed and do not anticipate further challenges of this nature with future capital park planning.</p>
2	<p>Approval of Minor Cost Increases that are within Originally Approved Capital Budget</p> <p>The Park’s 2020 total cost of award (tender price, plus contingency, internal fee, and HST) of \$10.35 million was</p>	Low	<p>Investigate opportunities to simplify and streamline the approval of funding adjustments in cases where changes are small, and if approved, project cost is still</p>	<p>PD Staff agree with this observation and recommendation.</p> <p>In November 2024, the Finance Department made changes to the</p>

#	Observation	Priority	Recommendation	Management Response
	<p>significantly lower than the approved budget of \$13.56 million. Budget Policy required that the remaining unspent budget (\$3.21 million) be returned to the original funding source.</p> <p>In the event that additional expenses are required beyond the \$10.35 million cost, a purchase order adjustment form is utilized to facilitate approvals from the Director, CAO or Council, depending on the dollar value. This approval process applies, even if the additional amount requested increases total cost to an amount that is still less than the originally approved budget.</p> <p>This process can be lengthy and administratively cumbersome to approve additional funding requests that are well within the originally approved budget.</p>		<p>within the originally approved budget.</p> <p>Streamlining this process by establishing pre-approved conditions or expedited protocols for additional funding would prevent delays and ensure timely access to resources when needed for unforeseen, but justifiable cost increases.</p>	<p>Expenditure Control Policy to greatly mitigate this observation.</p> <p>The changes are aligned with the recommendation to streamline and delegate the decision-making authority to those staff closest to the pertinent information while balancing the changes with appropriate financial management measures.</p> <p>PD Staff understand that the Finance Department will continue to review opportunities to streamline other financial processes, policies and procedures going forward. PD Staff will continue to participate in these improvements.</p> <p>PD Staff are of the opinion that this item has been largely addressed with the November 2024 revisions to the Expenditure Control Policy and look forward to participating in future reviews for opportunities to streamline.</p>
3	<p>Difficulty Understanding Project Budgets Over Time</p> <p>The Project’s lifecycle spanned a full decade and included numerous reports on status, and anticipated project costs. When these reports were chronically sequenced there were variations in how costs were reported making it challenging to understand</p>	Low	<p>Guidelines should be developed to standardize the preparation and presentation of capital project budgets to ensure:</p>	<p>PD Staff agree with this observation and recommendation.</p> <p>Since 2019, PD Staff have worked closely with our Finance Department, seeking consistency</p>

#	Observation	Priority	Recommendation	Management Response
	<p>and track project budgets over time. Specific observations include:</p> <ul style="list-style-type: none"> Some project cost estimates included contingencies and internal charges, whereas other estimates did not. In some reports, design fees were included in “total” project costs, whereas for other estimates they were not. In 2016 and 2017, approvals were granted for the construction of Phase 1 and Pavilion/washroom facilities. However, these initial projects were never implemented and instead were bundled into the 2020 contract. Some project cost estimates excluded items that were included in other cost estimates. 		<ul style="list-style-type: none"> Comparability of capital budget and expenditure reporting over time. Consistency in how contingencies, internal fees and additional costs are reported. 	<p>and accuracy in our communications and reporting.</p> <p>PD Staff exclusively utilize the Finance Department’s financial records in all communications regarding financial information. This information is accessed through both collaboration with the Finance Team and through PD Staff knowledge and utilization of our Cayenta Accounting Software.</p> <p>PD Staff are of the opinion that this item has been largely addressed through our strong working relationship with the Finance Department and our consistent participation in and application of their standard communication and reporting processes.</p>
4	<p>Lack of an Overall Project Charter</p> <p>A Guide to the Project Management Body of Knowledge (PMBOK®, Project Management Institute), defines project governance as “oversight function that encompasses the full project life cycle”. Prior to project kick-off, good project governance should include a Project Charter to define scope, objectives, budget, and timelines. The Charter should also clarify roles and responsibilities, delegation of authority, documentation management protocols, stakeholder engagement requirements, and communication plan.</p>	Low	<p>During the start-up phase of significant new parks development projects, a Project Charter should be prepared to clearly define, at a minimum, the scope, objectives, roles, authorities, budget parameters, communications, risk and change management protocols.</p>	<p>PD Staff agree with this observation and recommendation.</p> <p>PD Staff will develop Project Charters for significant new park development projects going forward. This will formally summarize the range of project management tools currently utilized.</p>

#	Observation	Priority	Recommendation	Management Response
	<p>In the case of the Project, no Project Charter was prepared at the beginning of the Project. Workplans (tasks and schedule) were prepared by the design and construction contractors, but these were missing elements of a broader Project Charter such as:</p> <ul style="list-style-type: none"> • Project scope and objectives to articulate the project’s scope, primary goals, and expected outcomes. • Clarity of roles and responsibilities and authority levels for all stakeholders to eliminate ambiguity in decision-making. • Documentation of constraints and assumptions in order to identify key constraints (e.g., budget, regulatory, environmental) and assumptions at the outset, providing a baseline for assessing changes or resolving issues during execution. • A preliminary assessment of high-level risks and outline of broad strategies for managing them from the start. <p>It is noted that, despite not having a Project Charter, the City applied strong project management tools and processes such as:</p> <ul style="list-style-type: none"> • Work plans broken into detailed phases with clearly defined tasks, deliverables, and milestones. • Phased design iterations (30%, 75%, and 90%) to ensure progressive refinement and stakeholder involvement. • Clear scheduling of milestones (e.g., substantial completion, total completion, and warranty periods) allowing for structured progress tracking and accountability. 			<p>Project Charters will be developed on significant new park development projects approved as part of the 2026 Capital Budget.</p>

#	Observation	Priority	Recommendation	Management Response
	<ul style="list-style-type: none"> Comprehensive scheduling and quality oversight. Clear documentation of decisions, approvals and changes. <p>To a significant extent, these project management activities helped to mitigate the risks of not having a Project Charter.</p>			
5	<p>Accessibility Requirements Not Reflected in Original Design</p> <p>In the initial 2016 design for the Park, it is noted that accessibility requirements of the Province’s AODA³ Design of Public Spaces standards were not accounted for. The Design of Public Spaces regulation (approved on January 1, 2013) includes requirements for accessible playground surfaces, ramps and slopes, and accessible trails, parking and seating. Incorporating these requirements in subsequent designs for the Park resulted in design revisions and increases to the Project’s budget.</p>	Low	<p>When preparing initial designs and cost estimates for new community parks, current standards and regulatory requirements should be understood and complied with.</p> <p>We note that staff have developed a strong knowledge of AODA regulations for Public Spaces, and these requirements are routinely reflected in the planning, design and construction of new park facilities.</p>	<p>PD Staff agree with this observation and recommendation.</p> <p>Accessibility, and all related regulatory requirements and standards are one of the few primary considerations (public safety being the other) for our staff when designing parks.</p> <p>PD staff have a strong knowledge of the AODA regulations for Public Spaces, the Code and other related best practices as part of their professional practice. PD Staff also participate in Accessibility training as required.</p> <p>In 2019, PD staff had initiated a strong working relationship with the Accessibility Advisory Committee prior to Covid 19 and continue this relationship today with the Accessibility Advisory</p>

³ Accessibility for Ontarians with Disabilities Act, 2005

#	Observation	Priority	Recommendation	Management Response
				<p>Committee through a strong collaboration with the City's new Accessibility Consultant.</p> <p>PD Staff are of the opinion that this item has been addressed and are committed to staying up to date with and applying standards and regulatory requirements related to Accessibility.</p>
6	<p>Misleading Operating Cost Estimates</p> <p>The initial operating cost estimate for the Park was based on an area-based funding model, calculated at \$8,584 per hectare in 2017, resulting in an annual operating cost estimate of \$117,343. By 2021, this estimate was revised to \$9,174 per hectare or \$125,409 annually. This estimation methodology is misleading as it assumes an "average" cost across all City parks, and fails to recognize that for a community park, such as Cornell Community Park, there is a more enhanced (and expensive) range and concentration of recreational amenities.</p> <p>In 2023, staff prepared a revised calculation using an amenity-based funding model which estimated the park's annual operating cost to be \$252,318 – double the original estimates – reflecting the Park's distinct features and higher maintenance demands.</p> <p>Using an area based "average cost" model for non-typical parks, such as Cornell Community Park, can create issues such as:</p> <ul style="list-style-type: none"> Underestimating the fiscal impact of new capital projects. In 2017, Council's endorsement, in principle, of the Project plan was based on an estimated fiscal impact (i.e., 	Low	<p>When estimating operating costs for community parks, an amenity-based costing model should be used instead of an area-wide average costing model.</p> <p>We note that staff are well aware of this concern and have already increased the use of amenity-based costing models for non-typical park facilities.</p>	<p>PD Staff agree with this observation and recommendation.</p> <p>PD Staff will continue to engage with the Finance and Park Operations Teams to further formalize procedures for the application of amenity-based operating estimates for application to non-typical park facilities.</p> <p>This item is ongoing, and PD staff are committed to developing a consensus approach with the Finance and Park Operations teams for application to projects included in the 2026 Capital Budget Process.</p>

#	Observation	Priority	Recommendation	Management Response
	<p>required tax increase to fund operations) that was significantly underestimated.</p> <ul style="list-style-type: none"> Difficulty in managing costs. Without knowing what it actually costs to operate the Park, it can be challenging to manage costs or to benchmark Park costs against other community parks. 			
7	<p>Absence of Park Development Team between 2014 to 2019</p> <p>When the Project was initially kicked off (in 2014), the City did not have a dedicated organizational unit that specialized in park planning, design and construction. As a result, staff overseeing the Project lacked some of the specialized knowledge and experience needed to effectively plan and manage a complex Project, explaining some of the challenges and delays encountered during the Project's first few years of planning.</p> <p>In 2019, specialized expertise in parks planning, design and construction was added to the Project Team which helped bring the Project back on track, finalize the design, and complete a successful construction tender in 2020.</p>	Low	<p>When commencing complex development projects, identification and acquiring of any specialized knowledge and expertise should be completed early to successfully plan and implement the project.</p> <p>It is recognized that the City now has in-house capabilities in parks planning, design and construction.</p>	<p>PD Staff agree with this observation and recommendation.</p> <p>Since that time, the City has established the PD Team comprised of staff with a range of roles, skillsets and expertise that is generally organized to meet the range of demands and challenges required to successfully deliver a predictable Parks Development Portfolio.</p> <p>PD Staff are of the opinion that this item has been mostly addressed and will continue to monitor and communicate resource requirements to ensure effective delivery of the Parks Development Portfolio.</p>



MNP