

Internal Audit Report: ITS Service Desk and Telecom Process Review

Item 11 May 26, 2025 Building Investment, Finance and Audit Committee

Report:	BIFAC:2025-41
То:	Building Investment, Finance and Audit Committee ("BIFAC")
From:	Director, Internal Audit
Date:	May 6, 2025

PURPOSE:

This report provides the BIFAC with Internal Audits review and recommendations of the Information and Technology Services ("ITS") Service Desk and Telecom Process.

RECOMMENDATION:

It is recommended that Building Investment, Finance and Audit Committee receive this report for its information.

REASONS FOR RECOMMENDATION:

Audit Objective

The objective of this audit was to provide independent assurance to BIFAC and TCHC Management, and where appropriate, highlight improvement opportunities required over the ITS Service Desk and Telecom Processes.

Internal Audit's review focused on the following:

- Availability, adequacy, and compliance with policies, procedures, guidelines, etc.;
- Availability, adequacy, and reporting of Key Performance Indicators ("KPIs");
- Adequacy and effectiveness of operational controls;

- Adherence to the Information Technology Infrastructure Library ("ITIL") framework as it applies to the responsibilities of the ITS Service Desk and Telecom Teams;
- Alignment to the Control Objectives for Information and Related Technology ("COBIT") framework, as a best practice;
- Use and effect of applicable IT tools and applications used by the Service Desk and Telecom Teams, such as ServiceNow, Screen Meets, and AirWatch (telecom);
- Adequacy and effectiveness of controls over access rights of Service Desk and Telecom staff to IT tools and shared folders; and
- Adequacy of training, awareness, and knowledge management programs for the staff and other stakeholders.

Conclusion

The Service Desk ("SD") and Telecom teams are conducting their operations with a certain degree of satisfaction. However, Internal Audit has identified opportunities for enhancement in several areas, such as the development of comprehensive policies and procedures, KPIs, Service Level Agreements ("SLAs"), and thorough analysis of Incidents and Service Requests.

The summary of the key observations and recommendations is outlined below.

Observations:

- Absence of formally documented policies and procedures to manage SD and Telecom operations;
- Absence of documented KPIs and guidelines for performance monitoring and reporting;
- Delayed Incident resolutions compared to defined targets;
- Absence of periodic analysis of Incident resolution times against established resolution targets;
- Absence of an SLA to guide the staff on the timely resolution of Service Requests; and
- Absence of documented evidence of Root Cause Analysis (RCA) performed 2017 onwards for problems identified.

Recommendations:

Management should:

- Develop appropriate policies and procedures to ensure consistency of operations and for staff guidance;
- Develop KPIs and establish guidelines to periodically measure and report actual performance for continuous improvement;
- Conduct a comprehensive review and redefine the Incident Management targets to optimize Incident handling;
- Implement a periodic analysis of Incident resolution times against established targets to enhance operational efficiency;
- Develop an SLA for handling Service Requests to ensure all Service Requests are handled efficiently; and
- Re-establish the practice of performing and documenting Root Cause Analysis ("RCA") for problems identified to ensure effective problem management and prevent recurrences.

Management has agreed with all the recommendations, and Management's Action Plan and implementation timelines with respect to the recommendations are included in Attachment 1 – Appendix A.

Internal Audit extends gratitude to TCHC Management and staff for their support and cooperation during this audit engagement.

IMPLICATIONS AND RISKS:

The Internal Audit function serves to ensure that the Management of an organization is conducting its business using proper controls and business practices.

In a municipal environment, Internal Audit reporting is crucial to the transparency of the organization. TCHC is a part of this municipal environment.

SIGNATURE:

"Karim Jessani"

Karim Jessani Director, Internal Audit

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ATTACHMENTS:

1. Internal Audit Report: ITS Service Desk and Telecom Process Review.

Confidential Attachment 2: Internal Audit Report: ITS Service Desk and Telecom Process Review.

Reason for ConfidentialThe attachment to this report containsAttachment:The attachment to this report containsinformation related to the security of the
property of TCHC.

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Attachment 1 (Revised)

Highlights

Purpose:

The objective of this audit was to provide independent assurance to BIFAC and the Management, and where appropriate, highlight improvement opportunities required over the ITS Service Desk (SD) and Telecom Processes.

The Internal Audit (IA) review focused on the following:

- 1. Availability, adequacy, and compliance with policies, procedures, guidelines, etc.;
- 2. Availability, adequacy, and reporting of Key Performance Indicators (KPIs);
- 3. Adequacy and effectiveness of operational controls:
- 4. Adherence to the Information Technology Infrastructure Library (ITIL) framework as it applies to the responsibilities of the IT Service Desk and Telecom Teams:
- 5. Alignment to the Control Objectives for Information and Related Technology (COBIT) framework, as a best practice;
- 6. Use and effect of applicable IT tools and applications used by the Service Desk and Telecom Teams, such as ServiceNow, Screen Meets, and AirWatch (telecom);
- 7. Adequacy and effectiveness of controls over access rights of Service Desk and Telecom staff to IT tools and shared folders; and
- 8. Adequacy of training. awareness, and knowledge management programs for the staff and other stakeholders.

Issues handled by the SD Team during the audit period from December 2023 to November 2024:

Event Description	Number
Number of Incidents handled	9,675
Number of Service Requests handled	21,540
Number of Telephonic calls handled	10,409

Conclusion:

The SD and Telecom Teams are conducting their operations m with a certain degree of satisfaction. However, IA has identified opportunities for enhancement in several areas, such as the development of comprehensive policies and Ω procedures, KPIs, Service Level Agreements (SLAs), and N thorough analysis of Incidents and Service Requests.

The summary of the key observations and recommendations k is as follows:

Observations:

- Absence of formally documented policies and procedures to manage SD and Tologon and t manage SD and Telecom operations;
- Absence of documented KPIs and guidelines for performance monitoring and reporting;
- Delayed Incident resolutions compared to defined targets;
- Absence of periodic analysis of Incident resolution times against established resolution targets;
- Absence of an SLA to guide the staff on the timely of the timely on the timely on the timely on the timely of the timely on the timely on the timely on the timely of the timely on the timely of the timely on the timely of the t resolution of Service Requests; and
- Absence of documented evidence of Root Cause Analysis (RCA) performed 2017 onwards for problems identified.

Recommendations:

Management should:

- Develop appropriate policies and procedures to ensure consistency of operations and for staff guidance;
- Develop KPIs and establish guidelines to periodically • measure and report actual performance for continuous improvement:
- Conduct a comprehensive review and redefine the Incident Management targets to optimize Incident handling;
- Implement a periodic analysis of Incident resolution times against established targets to enhance operational efficiency:
- Develop an SLA to ensure all Service Requests are • handled efficiently; and
- Re-establish the practice of performing and documenting RCA for problems identified to ensure effective problem management and prevent recurrences.

Next Steps:

Please see Appendix A for our recommendations and Management's Action Plan with implementation timelines.

Detailed Report

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Background

ITS SD and Telecom play a vital role in ensuring the smooth functioning of the organization. SD operations are the foundation of effective IT service delivery. Acting as the first point of contact for all users, the SD manages Incidents, fulfills Service Requests, and ensures smooth communication during regular business hours of 8.00 a.m. to 5.00 p.m., Monday to Friday. Moreover, IA noted that ITS emergency services are being handled by the ITS Network & Infrastructure Emergency Standby Team during weeknight hours from 5.00 p.m. to 8.00 a.m., plus weekends, and long weekends.

The SD activities involve logging and categorizing Incidents, prioritizing and assigning them to the appropriate teams, and resolving them efficiently. Additionally, the SD handles user requests for services like password resets and software installations while providing information and support to users. Other services include, but are not limited to, network access management (onboarding, transferring, and offboarding), application and shared folder access management (provisioning, modification, and removal), network profile updates, etc. Additional key areas include problem management, proactive IT system monitoring, and knowledge management.

The Telecom Team provides first-level resolutions for all phone system-related issues that include, but are not limited to, phone system configuration, Mobile Device Management (MDM) administration and integration, and phone hardware deployment.

Please see below the SD and Telecom Organization Chart:





Audit Methodology

To achieve the audit objectives, IA performed the following:

- Reviewed available policy and procedure documents for some ITS areas as they relate to SD and Telecom operations and corresponding guidelines, process flowcharts, etc.;
- Researched best practice documentation and standards such as ITIL and COBIT;
- Conducted interviews and walkthroughs with concerned staff to understand the current processes around SD and Telecom operations;
- Reviewed responses provided by the SD and Telecom Teams for the customized questionnaires developed by IA;
- Reviewed documents, data, reports, etc., provided by the SD and Telecom Teams;
- Performed additional tests and analysis of data, as appropriate; and
- Performed other activities, as required.

Audit Results

Policies and Procedures

Well-documented policies and procedures provide guidance and clarity, establish accountability, ensure consistency, and help improve the processes related to the SD and Telecom operations.

The absence of documented policies and procedures may lead to inconsistencies in the SD and Telecom operations as the staff may take different approaches based on their interpretation, understanding, and preferences. By adhering to documented policies and procedures, the SD and Telecom Teams can improve customer satisfaction, enhance service quality, reduce operational costs, and maintain a secure and reliable IT environment.

The ITS Knowledge-Based Articles (KBAs) in IT Connect are intended to provide comprehensive documentation for managing ITS operations, including SD and Telecom activities. These KBAs encompass a range of resources, such as policies, procedures, processes, process flow charts, templates, forms, guidelines, contact information, links, and work instructions for both users and staff. However, during the review, IA noted that:

- A policy covering the SD and Telecom operations has not been developed, nor are these processes covered under any other ITS policy documents; and
- Incident and Request Management policies and procedures have not been developed; however, one of the KBAs, 'Incident Priority Level and Service Level Objective Targets', defines the criteria for prioritization and timelines for Incident response.



Based on our review, the following gaps have been identified:

Sr #	Description	Approval Date	Comments
1	Problem Management Process	Not Approved	No effective date, not reviewed and approved. Last reviewed and updated on August 9, 2017.
2	ITS Inventory Control Process	Not Approved	No effective date, not reviewed and approved. Last modified on April 27, 2017.
3	Acceptable Use of Information Technology Policy	July, 2015	The next review date was September 2017, yet to be reviewed.
4	IT Assets Management – Equipment Disposal Process	December, 2021	The next review date was December 2023, yet to be reviewed.

Recommendation #1

Management should:

- a) Document appropriate policies and procedures to ensure consistency, efficiency, and compliance across all operational activities performed by the SD and Telecom Teams and for staff guidance; and
- b) Review the KBAs related to SD and Telecom Operations for adequacy, accuracy, and relevance to confirm that each KBA is current and applicable.

Key Performance Indicators (KPIs)

KPIs are quantifiable measures that help the Management in evaluating the overall performance of a business unit or program. In the absence of measurable KPIs, performance deficiencies may not be identified in a timely manner, and implementation of corrective actions may not be possible.

Standard IT service frameworks also underscore the necessity of service performance measurement and continuous improvement. KPIs are essential for driving this process.

Based on the review of the documents provided and discussions with the SD and Telecom Teams, IA noted the following:

- There are no formally documented KPIs, although the Teams track Incidents and Service Requests individually; and
- There are different dashboards in ServiceNow, but the Teams neither have a formal process to monitor these dashboards nor have they defined targets to measure performance.



IA believes that, in the absence of documented and measurable KPIs and a lack of periodic reviews of the actual performance against the set targets, the Management may not be able to identify the gaps and implement timely remedial actions to improve the effectiveness and efficiency of the processes.

Several suggested KPIs the Management may consider are as follows:

- Mean Time to Resolution (MTTR): The average time it takes to resolve Incidents.
- First Call Resolution (FCR) Rate: The percentage of Incidents resolved on the first contact with the SD.
- Customer Satisfaction with Incident Resolution: Measures how satisfied customers are with the Incident Resolution Process.
- Number of Problems Identified: Tracks the number of underlying problems identified and investigated.
- Time to Problem Resolution: Measures the time it takes to find the root cause of a problem and implement a permanent solution.
- Tickets open versus solved.
- Backlog rates.

This can lead to better service quality, increased customer satisfaction, and more efficient use of IT resources.

Recommendation #2

Management should:

- a) Establish appropriate guidelines to develop, monitor, and report KPIs in line with the Unit's goals and objectives;
- b) Develop, periodically measure, and report the actual performance against the established KPIs to drive continuous improvement; and
- c) Regularly review and update developed KPIs to ensure they remain appropriate in meeting the intended performance objectives.

Adequacy and Effectiveness of the Controls

Incident Management - See Confidential Attachment 2

Customer Feedback Survey

Customer feedback surveys are crucial for SD operations within the frameworks of ITIL and COBIT because they provide direct insights into the effectiveness and efficiency of service delivery from the end-user perspective. It is important for SD to align its operations with business needs and user expectations, driving continuous improvement and demonstrating value for its services.



During the review of documents and data related to Customer Feedback Surveys after the Incident ticket is closed, IA noted that the Service Delivery Team sends a feedback survey request through ServiceNow to the affected user after the Incident is resolved to get their feedback on the team's performance. However, the SD and Telecom Teams do not get the survey results; rather, they are notified by email in case of unsatisfactory results. Currently, no formal process is in place for sharing the survey results with the SD and Telecom Teams.

Relying solely on informal notification of negative feedback limits the Team's ability to proactively identify areas for improvement, learn from positive experiences, and demonstrate the value of its services.

A formal process for reviewing feedback provides a comprehensive understanding of customer satisfaction and enables data-driven decision-making for continuous service improvement, aligning with ITIL's Continual Service Improvement (CSI) principle and COBIT's focus on stakeholder needs and process optimization.

Recommendation #4

Management should implement a formal process to ensure the SD and Telecom Teams have direct and timely access to Customer Feedback Survey results, regardless of satisfaction level, to proactively identify areas for improvement, learn from positive experiences, and demonstrate the value of their services.

Incident and Service Request Data Analysis

Both ITIL and COBIT frameworks emphasize the importance of measuring and analyzing service performance against targets for continuous improvement, efficient service delivery, and alignment with business needs.

Based on the review of data on Incidents and Service Requests, IA observed that while the SD diligently tracks the resolution of Incidents and Service Requests, an opportunity exists to enhance operational efficiency through data analysis. Currently, there is no periodic analysis of resolution times, nor is this data routinely compared against established resolution targets. This gap in detailed analysis limits the SD's ability to gain precise insights into operational efficiency, accurately identify bottlenecks within specific categories and types of requests to proactively improve the performance to meet defined objectives.

Recommendation #5

Management should conduct a periodic analysis of all Incident and Service Request resolution times and compare the results against established targets to identify bottlenecks and enhance operational efficiency.

Service Request Management

Request Management, as defined by ITIL and service management best practices, is crucial for efficiently handling Service Requests, which are distinct from Incidents.



It ensures that users can easily access standard services, such as software installations or password resets, without disrupting normal operations.

By streamlining these requests through standardized processes, organizations can improve user satisfaction, reduce the workload on Support Teams, and maintain consistent service delivery. This proactive approach to fulfilling user needs optimizes resource allocation, enhances productivity, and contributes to a more organized and efficient service environment, ultimately supporting the overall goals of the business.

COBIT standards also require organizations to define a Service Request classification and prioritization scheme. This ensures consistent handling, user communication, and trend analysis. SLAs should be defined for Service Requests based on priority and impact. Additionally, defining Service Request models according to Service Request types enables self-help and efficient service for standard requests.

IA analyzed the Service Requests data for the audit period, that is, December 2023 to November 2024. The results of our review are summarized in the following table:

Priority	Number of Service Requests	Actual Business Days for Resolution
1 - Critical	7	12 Days and 3 Hours
2 - High	110	6 Days and 1 Hour
3 - Moderate	105	14 Days and 4 Hours
4 - Low	21,317	5 Days and 6 Hours
Grand Total	21,540	

Summary of Service Requests

Based on the above results and the documents reviewed, IA noted that:

- Documented policy and procedures for handling Service Requests have not been developed.
- SLA is not available to guide the ITS Teams for the timely resolution of Service Requests based on its priorities.
- No other documents provide targets for the resolution of Service Requests based on priorities, that is, Critical, High, Moderate, and Low, which makes it very difficult to gauge the performance of staff handling Service Requests across ITS.
- No reporting requirements on the resolution of Service Requests are defined in the documents we reviewed.



Recommendation #6

Management should:

- a) Develop formal policy and procedure documents for handling Service Requests to ensure all Service Requests are handled efficiently according to their priority and urgency requirements;
- b) Develop an SLA that clearly defines measurable targets for the timely resolution of Service Requests based on their defined priority levels, specifying responsibilities, escalation path for breaches, and process for regular review and updates; and
- c) Define and document clear reporting requirements for Service Requests, including average handle time to track performance against targets and identify trends for continuous improvement.

Service Desk Call Handling

According to established standards like ITIL, handling calls effectively by the SD is paramount for several reasons, all contributing to a positive user experience and efficient IT service delivery. Standardized call handling transforms the SD from a reactive problem-solving unit to a proactive service provider, enhancing user satisfaction and contributing to overall business efficiency.

IA's review of call data from December 2023 to November 2024 revealed that the SD successfully answered 67% of calls (10,409 out of 15,580), achieving an average response time of 10 minutes and 36 seconds. This data offers valuable insight into the current call-handling capacity. The SD Team can leverage further analysis to identify areas for enhancing response times and optimizing the call-handling experience for a greater number of callers.

Recommendation #7

Management should:

- a) Review call handling processes and agent training to identify opportunities for reducing the average handle time;
- b) Establish a clear SLA for call answering; and
- c) Implement regular monitoring and reporting of call answer rates and average handle time to track performance against the SLA and identify trends for continuous improvement.

Mobile Subscription Billing

TCHC has a Master Adoption Agreement (MAA) with Rogers Communications Canada Inc. for the provision of devices and data services. Under the agreement, TCHC is entitled as a Provincially Funded Organization (PFO) under the MAA as outlined in the Ontario Master Agreement, access to the standard pricing for a 6-year term starting August 2024 with an additional 2 times 2-year renewal term options.



IA's fieldwork revealed a lack of established policy or procedure for cellular device usage. Consequently, the Telecom Team undertakes a monthly manual analysis of the 20 highest overage numbers, communicating findings to supervisors via email.

IA noted that, for the audit period spanning December 2023 to November 2024, there was an overrun due to excess data usage, International Roaming, US calling / SMS, etc., of approximately \$238K compared to the Rogers' Bill Plan as summarized below:

Details	Amount as per the Bill Plan \$	Actual Amount Billed \$	Amount Exceeded \$	Per Month Excess \$
Billing for the period Dec. 2023 to Nov. 2024	726,194	964,355	(238,162)	(19,847)

Recommendation #8

Management should:

- a) Establish a corporate-level policy to effectively manage employee cell phone usage and control costs associated with overages beyond the stipulated plan limits; and
- b) Implement the use of IT tools to analyze cellphone overages and distribute the results to relevant managers for their necessary action, consistent with the policy, and follow-up for their corrective action.

Problem Management

ITIL defines a problem as "a cause or potential cause of one or more Incidents." Problems are the root cause of those disruptive events. A problem can cause a single Incident, or it can cause multiple Incidents, and an Incident may be traced back to a single problem or sometimes multiple problems. Problem management is a practice focused on preventing Incidents or reducing their impact. Incident management is focused on addressing Incidents in real-time.

IA noted that a problem management process has been developed and is part of the KBA, however, the same has not been reviewed and approved.

Further, during the fieldwork, IA was informed that the problems are managed as defined in the KBA through ServiceNow, and every Incident related to the problem is tied to a parent Incident. Once the parent Incident is closed, all the related Incidents are closed.

Based on feedback from the SD Team, IA noted that they act as a first line of support, and mostly, the problems get assigned to the other Teams within the ITS, such as Application Support, Network, etc.

IA further noted that RCA of repetitive Incidents and known errors were performed in 2015 and 2016; however, we could not locate any document showing evidence that it has been performed for problems from 2017 onwards.



Recommendation #9

Management should:

- a) Review, update, and formalize the Problem Management Process document to ensure a robust problem management lifecycle that includes thorough RCA, implementation of fixes, and verification of resolution, independent of Incident closure; and
- b) Re-establish the practice of documenting RCA for problems identified to ensure effective problem management and prevent the recurrence of issues.

Use and effect of IT application and Controls over Access Rights

During our review, the SD Team advised that they use multiple applications and IT tools to manage processes related to their operations. These applications and IT tools are as follows:

- ServiceNow: As the primary application, ServiceNow facilitates the creation, categorization, and assignment of Incidents and Service Requests to the appropriate users and Teams. Its integrated workflow system allows progress tracking. Additionally, ServiceNow serves as the platform for developing and managing KBAs and other self-help documentation.
- ScreenMeet: To efficiently resolve issues, ITS staff use this secure remote support and screen-sharing suite to connect with end-user devices.
- AirWatch: It enables the Telecom Team to manage mobile devices, including smartphones and tablets, by providing features such as device enrollment, inventory management, remote control, application management, and secure access to enterprise content. TCHC has recently migrated from AirWatch to Microsoft Intune through a phased installation process.

Controls over access to IT tools and applications, and the periodic review of user access rights, are critical for safeguarding sensitive data and ensuring operational integrity. These measures minimize the risk of unauthorized access, data breaches, and fraud, while supporting compliance.

Regularly verifying and adjusting user permissions ensures adherence to the principle of least privilege, enhances security posture, and optimizes resource allocation by removing unnecessary access, ultimately contributing to a more secure and efficient IT environment.

See Confidential Attachment 2

Training and Knowledge Management

As per ITIL, Knowledge Management requirements center around providing SD agents with the right information at the right time to efficiently resolve Incidents and fulfill Service Requests. This involves establishing and maintaining a comprehensive Service Knowledge Management System (SKMS) that includes a knowledge base of known issues, resolutions, FAQs, and procedures. Agents need easy access to this knowledge, along with processes for capturing new knowledge and updating existing articles.



A strong knowledge management practice aims to improve first-call resolution rates, reduce escalation, decrease resolution times, and enhance overall efficiency and customer satisfaction within the SD.

IA noted that KBAs within ServiceNow provide various information/learning materials, including self-help KBAs for users and staff, however, some of the KBAs are not updated or formalized. Further, the ITS training plan for 2024 included training requirements for SD and Telecom staff, which were shared with L&OD, and accordingly, training was planned. ITS did not track the progress status of the training, rather, it reached out to L&OD to get the details.

IA believes that TCHC can benefit from having up-to-date KBAs for users' awareness and guidance. Further, ITS can also benefit from tracking the training progress against the annual training plan.



Appendix A: Management's Action Plan

No.	Recommendation	Agree ?	Management's Action Plan	Implementation Timeline
		Y/N	(Please refer to footnotes)	
1)	Management should: a) Document appropriate policies and procedures to ensure consistency, efficiency, and compliance across all operational activities performed by the SD and Telecom Team and for staff guidance; and	Y	ITS will develop policies and procedures as suggested by the IA.	Q1-2026
	b) Review the KBAs related to SD and Telecom Operations for adequacy, accuracy, and relevance to confirm that each KBA is current and applicable.	Y	ITS will build a review process for SD and Telecom operations to ensure all KBAs are written for adequacy, accuracy, and relevance.	Q3-2025
2)	Management should: a) Establish appropriate guidelines to develop, monitor, and report KPIs in line with the Unit's goals and objectives;	Y	ITS will develop appropriate guidelines to develop, monitor, and report KPIs.	Q1-2026
	b) Develop, periodically measure, and report the actual performance against the established KPIs to drive continuous improvement; and	Y	ITS will identify KPIs and measure and report the actual performance periodically as defined in the guidelines to be developed under recommendation 2 (a).	Q2-2026
	c) Regularly review and update developed KPIs to ensure they remain appropriate in meeting the intended performance objectives.	Y	ITS will review and update the KPIs as appropriate.	Ongoing
3)	 Management should: a) Conduct a comprehensive review and clearly redefine the Incident Management Process to optimize Incident handling. The review should address Incident logging procedures, prioritization criteria, and realistic resolution targets based on Incident complexity and business needs; and 	Y	ITS will develop a comprehensive ITIL review process and include it as part of the Policies and Procedures to be developed under recommendation 1 (a).	Q1-2026
	b) Implement regular analysis, monitoring, and reporting of Incidents and average handle time to track performance and identify trends.	Y	ITS will perform regular analysis, monitoring, and reporting of Incidents once the process is developed under recommendation 3 (a).	Q2-2026
4)	Management should implement a formal process to ensure the SD and Telecom Teams have direct and timely access to Customer Feedback Survey results, regardless of satisfaction level, to proactively identify areas for improvement, learn from positive experiences, and demonstrate the value of their services.	Y	ITS will implement a process of bi-annual review of the feedback survey so that the SD and Telecom Teams can learn and improve from the feedback.	Q4-2025



No.	Recommendation	Agree ? Y/N	Management's Action Plan (Please refer to footnotes)	Implementation Timeline
5)	Management should conduct a periodic analysis of all Incident and Service Request resolution times and compare the results against established targets to identify bottlenecks and enhance operational efficiency.	Y	ITS will perform regular analysis, monitoring and reporting of Incidents and Service request once the process is developed under recommendation 3 (a).	Q2-2026
6)	 Management should: a) Develop formal policy and procedure documents for handling Service Requests to ensure all Service Requests are handled efficiently according to their priority and urgency requirements; 	Y	ITS will develop a comprehensive ITIL review process and include it as part of the Policies and Procedures to be developed under recommendation 1 (a).	Q2-2026
	b) Develop an SLA that clearly defines measurable targets for the timely resolution of Service Requests based on their defined priority levels, specifying responsibilities, escalation path for breaches, and process for regular review and updates; and	Y	ITS will develop a comprehensive ITIL review process and include it as part of the Policies and Procedures to be developed under recommendation 1(a).	Q2-2026
	c) Define and document clear reporting requirements for Service Requests, including average handle time to track performance against targets and identify trends for continuous improvement.	Y	ITS will define, document, and perform regular analysis, monitoring, and reporting of Service Requests, once the process is developed under recommendation 6 (a).	Q2-2026
7)	Management should: a) Review call handling processes and agent training to identify opportunities for reducing the average handle time;	Y	ITS will continue to review daily call operations and adjust the resources as necessary to ensure the calls are addressed promptly.	Ongoing
	b) Establish a clear SLA for call answering; and	Y	ITS will identify SLA targets for call answering.	Q4-2025
	c) Implement regular monitoring and reporting of call answer rate and average handle time to track performance against SLAs and identify trends for continuous improvement.	Y	ITS will measure and report the actual performance periodically.	Q1-2026
8)	 Management should: a) Establish a corporate-level policy to effectively manage employee cell phone usage and control costs associated with overages beyond the stipulated plan limits. 	Y	ITS will support the monitoring process for cellphone usage after a corporate-level policy has been established by the ELT.	Q3-2025
	b) Implement the use of IT tools to analyze cellphone overages and distribute the results to relevant managers for their necessary action, consistent with the policy, and follow-up for their corrective action.	Y	ITS will support the monitoring process for cellphone usage after a corporate-level policy has been established by the ELT under recommendation 8 (a).	Q4-2025



No.	Recommendation	Agree ? Y/N	Management's Action Plan (Please refer to footnotes)	Implementation Timeline	
9)	 Management should: a) Review, update, and formalize the Problem Management Process document to ensure a robust problem management lifecycle that includes thorough RCA, implementation of fixes, and verification of resolution, independent of Incident closure; and 	Y	ITS will update and formalize the current process document to ensure robust problem management.	Q3-2025	
	b) Re-establish the practice of documenting RCA for problems identified to ensure effective problem management and prevent the recurrence of issues.	Y	The RCAs will be documented after the process has been updated under recommendation 9 (a).	Q3-2025	פוור ו (הפ
10)	Management should conduct periodic reviews of access rights to IT tools used by SD and Telecom Teams, to ensure access is maintained only for valid business needs and that any inappropriate user access is identified and removed on a timely basis.	Y	The SD and Telecom Management will conduct access rights reviews for their staff on an annual basis for SD and Telecom Tools.	Q4-2025	