Minute No. 512
Report – Executive Policy Committee - July 14, 2010

Item No. 17 **City Auditor/Chief Performance Officer - 2009 Performance Report**
eFile FA-2

COUNCIL DECISION:

Council concurred in the recommendation of the Executive Policy Committee and adopted the following:

1. That the City Auditor / Chief Performance Officer – 2009 Performance Report dated June 25, 2010 be received as information.

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

Report – Executive Policy Committee - July 14, 2010

DECISION MAKING HISTORY:

Moved by His Worship Mayor Katz,
That the recommendation of the Executive Policy Committee be adopted by consent.

Carried

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On July 14, 2010, the Executive Policy Committee concurred in the recommendation of the Audit Committee and submitted the matter to Council.

COMMITTEE RECOMMENDATION:

On July 6, 2010, the Audit Committee received as information the City Auditor / Chief Performance Officer – 2009 Performance Report dated June 25, 2010, and forwarded the matter to the Executive Policy Committee and Council.

AUDIT REPORT

ISSUE: City Auditor/Chief Performance Officer 2009 Report on Performance

Critical Path: Audit Committee – Executive Policy Committee - Council

AUTHORIZATION

Author	City Auditor / Chief Performance Officer		
B. Whiteside	B. Whiteside		

RECOMMENDATIONS

This report is for information. It is a report on the performance of the Audit Department for the year 2009.

The report is attached as an Adobe PDF

2009 Report on Performance

IMPLICATIONS OF THE RECOMMENDATIONS

No recommendations

HISTORY

The City Auditor/ Chief Performance Officer produces an annual performance report for Council.
.

FINANCIAL IMPACT

Financial Impact Statement

Date: June 28, 2010

Project Name:
2009 Report on Performance

First Year of Program

	0	1	2	3	4
Capital					
Capital Expenditures Required	$ -	$ -	$ -	$ -	$ -
Less: Existing Budgeted Costs	-	-	-	-	-
Additional Capital Budget Required	$ -	$ -	$ -	$ -	$ -
Funding Sources:					
Debt - Internal	$ -	$ -	$ -	$ -	$ -
Debt - External	-	-	-	-	-
Grants (Enter Description Here)	-	-	-	-	-
Reserves, Equity, Surplus	-	-	-	-	-
Other - Enter Description Here	-	-	-	-	-
Total Funding	$ -	$ -	$ -	$ -	$ -
Total Additional Capital Budget Required	$ -				
Total Additional Debt Required	$ -				
Current Expenditures/Revenues					
Direct Costs	$ -	$ -	$ -	$ -	$ -
Less: Incremental Revenue/Recovery	-	-	-	-	-
Net Cost/(Benefit)	$ -	$ -	$ -	$ -	$ -
Less: Existing Budget Amounts	-	-	-	-	-
Net Budget Adjustment Required	$ -	$ -	$ -	$ -	$ -

Additional Comments: The financial impact cannot be quantified at this time. Financial benefits should be realized as the Audit recommendations are implemented.

Department Controller

CONSULTATION

In preparing this Report there was consultation with:

N/A

SUBMITTED BY

Department: Audit Department
Division
Prepared by: B. Whiteside
Date: June 25, 2010
File No.

Winnipeg

City Auditor/Chief Performance Officer



2009 Report on Performance

Reflections of the City Auditor/Chief Performance Officer

I am honoured to present my first Report on Performance as I was appointed by Council to the position of City Auditor/Chief Performance Officer in November 2009. This is the first performance report since the expansion of the City Auditor's responsibilities to include the role of Chief Performance Officer. While the primary role of the City Auditor/Chief Performance Officer is to provide independent reports on public services to City Council, it was clear to me that our recommendations would not lever positive change unless we maintained a cooperative role with the Public Service. To be effective, Audit had to be strategic, proactive and focused on results.

Over the last few years, we have had a particular interest in assessing how well the City has done in providing transparent accountability information to decision makers and the public. This has continued to be our focus in 2009. We believe that the City must focus on 'getting it right' – achieving an appropriate balance between the quality and cost of service delivery. As the Public Service endeavours to achieve this balance within budgeted resources, the importance of having sound performance measurement systems increases. In order to make informed decisions, decision makers must have access to performance information that measures the "right things".

In 2009, our small team developed an ambitious audit plan with a clear vision and shared values. We amended our service lines to recognize our dual mandate and to guide and focus our work. In 2009 we committed to work with the Public Service on improving performance measurement and performance management at the City. Our expanded role included providing advice and recommendations on the definition and development of performance measures. We believe that the availability of transparent performance information is essential for the citizens to understand how well services are being managed and will result in greater accountability for tax dollars spent.

Over the past year, as your City Auditor/Chief Performance Officer, I have had the privilege of asking the questions that citizens have about the workings of their government and getting the answers on your behalf. My team and I have tackled some tough issues and tried our best to provide realistic recommendations to improve the City's services and provide value for your dollars spent. While it has been my role and responsibility to bring my concerns forward, I have also been pleased to report many successes as the Public Service has stepped up to address those concerns. The Public Service is reporting that they have fully implemented 79% of the audit recommendations we made since 2005.

Our accomplishments would not be possible without our competent and professional staff. I want to thank them for their continued dedication to the Department and to the Council we serve. I trust you will find that this performance report presents a balanced accounting of our activities, results and impacts for the year 2009.



Brian Whiteside, CA.CIA
City Auditor/Chief Performance Officer

Audit Department 2009 Report on Performance

City of Winnipeg Audit Department 2009 Report on Performance

Our Mandate....3
Our Service Value....4
Our Mission....5
Our Vision....5
Strategic Goals....5
Key Risks....5
Our Service Lines....6
Our Resources....6
Our Intended Outcomes....7
Our Accountability for Performance....8
Our Project Summaries....9
  Advisory Services....9
  Assurance Services....11
  Audits In-Progress....15
  Investigation Services....19
Status of Audit Recommendations....20
Our Balanced Scorecard....22
Our Organizational Leadership....26
Our Professional Support....26
Who We Are....27
How to Reach Us....29

Our Mandate

The City Auditor is a statutory officer appointed by City Council under the *City of Winnipeg Charter*. The City Auditor reports to Council through the Audit Committee (Executive Policy Committee) and is independent of the City's Public Service. The City Auditor conducts examinations of the operations of the City and its affiliated bodies to assist Council in its governance role of ensuring the Public Service's accountability for the quality of stewardship over public funds and for the achievement of value for money in City operations. After communication to City Council, an audit report becomes a public document.

Sections 102 to 106 of the *City of Winnipeg Charter* establish the position and mandate of the City Auditor. In 1989, City Council made the decision to contract out the annual financial statement audit to a firm of chartered accountants while expanding the scope of responsibilities for the City Audit Department. The Audit Department mandate has remained unchanged since 1989. In 2009, the Mayor and the CAO introduced the concept of a Chief Performance Officer for the City. The mandate of the department with the addition of the Chief Performance Officer role is as follows:

- *To examine problem areas, within the capabilities of the Audit Department, which are brought to the Auditor's attention by taxpayers, department heads, employees, Council, Standing Committees of Council, members of Council and the CAO.*
- *To act as an internal consulting group to provide information and help to civic departments within the capabilities and resources of the Audit Department.*
- *To examine and evaluate the adequacy of the City's systems of internal control, both financial and operational.*
- *To determine whether applicable sections of the City of Winnipeg Act, by-laws, regulations, orders of Council and administrative directives have been complied with, as well as applicable federal and provincial legislation.*
- *To review the performance of operations to ensure money was expended with due regard to economy and efficiency.*

Chief Performance Officer Role

- *To monitor the implementation of recommendations from audit reports and report on the status of implementation of recommendations to Audit Committee*
- *To provide advice and assistance on the definition and development of performance measures, the implementation of performance management systems and the reporting of performance information to the public and to advocate for the use of performance information.*

Independence and Objectivity

Independence has been called the cornerstone of legislative auditing. To be credible, we must maintain an independent position within the organization as well as bring an objective state of mind to all of our work. Mechanisms in place to promote independence and objectivity include:

- The City Auditor/Chief Performance Officer is appointed by City Council and can only be suspended or dismissed by virtue of a resolution supported by two-thirds of all members.
- The City Auditor/Chief Performance Officer is directly accountable to City Council through the Audit Committee comprised of Executive Policy Committee members.
- The City Auditor/Chief Performance Officer is solely responsible for the staff and internal operations of the department within the budget approved by City Council.
- The City Auditor/Chief Performance Officer has broad and defined powers of access to information and City staff by virtue of the City Charter.
- Auditors are required to follow strict standards established by their professional associations and the department including the requirement to adhere to a Code of Ethics and Professional Conduct.
- Quality assurance practices have been implemented to ensure that Audit reports present information that is reliable, fair and balanced.

Our Service Value

A key role of the Audit Department is to provide independent assurance on the performance of civic services in support of open, transparent and accountable government. Our primary client is City Council, through the Audit Committee. The value to Council is the ability to use credible information to make better decisions and to hold the Public Service accountable. Our stakeholders are civic managers and citizens who are the recipients of our public reports.

The focus of audit assurance is becoming broader as the City's performance measurement model is maturing. Historically, the City has reported on financial performance and service inputs and outputs. Auditors have used this information to provide assurance on expenditures and the efficiency and cost-effectiveness of services. As departments develop better performance measures to demonstrate the effectiveness of their services, the Audit Department is in a position to provide broader assurance to Council that City services are, in fact, delivering the outcomes that were envisioned by *Plan Winnipeg*.

Our Mission

To support City Council and the Public Service in the achievement of organizational objectives by providing objective and independent information, advice and assurance with respect to governance, accountability, risk management and performance

Our Vision

To be recognized as leaders in building public trust in civic government in support of our shared vision of a vibrant and healthy city

Strategic Goals

- To provide independent and objective assurance on the efficiency and effectiveness of City operations, as well as timely, relevant and value-added recommendations for improvement
- To influence organizational outcomes and accountability by promoting good governance, effective risk management and controllership, and comprehensive and transparent performance information
- To deliver high quality, cost-effective Audit services

Key Risks

Credibility

Our public reports support the principle of open, transparent and accountable government. Our clients and stakeholders trust and rely on the assurance and advice that we provide. Our office must maintain high standards of competence and professionalism to ensure that our credibility is not compromised.

Independence and Objectivity

Anything that impedes the perception of independence or objectivity can undermine public confidence in the credibility of our work. In our advisory role, it is important that we balance collaboration with Public Service partners with our primary role of providing independent assurance on operations. We must also ensure that our reports are perceived as fair and balanced.

Relevance

Our recommendations will only be implemented if our clients perceive value in the results. We have to select projects that are based upon transparent and objective criteria and that are meaningful to our clients and stakeholders. We must also present high quality reports that clearly demonstrate the benefits to be realized from our recommended improvements.

Resources

Our audit universe is broad, complex and diverse. To provide an appropriate level of assurance to Council on the civic services within our scope, as well as be able to resource our advisory and investigation roles, an adequate level of resources must be maintained.

Capacity

The quality of our assurance and advice is dependent upon the knowledge, skills and ability of our staff. The department must rely on innovative partnerships, re-engineered audit processes and technological solutions to supplement staff resources and optimize audit coverage and productivity.

Our Service Lines

Advisory Services

Activities carried out under this service line are proactive and concerned with *getting it right the first time.* As resources permit, we deliver this discretionary service through

- Educational initiatives
- Research activities
- Consulting services
- Committee participation

Assurance Services

Assurance services are defined as *independent professional services that improve the quality of information or its context for decision makers.* Assurance can be provided on both financial and non-financial performance, or it can be provided with respect to the strength of risk management strategies and controls. Assurance services provided by the department include

- Performance audits
- Compliance audits
- Business Process Audits
- Due Diligence Reviews

Investigation Services

Under this service line, we conduct reviews in response to a request from an external party or as a result of information being brought to the attention of the City Auditor/Chief Performance Officer under the *City of Winnipeg Fraud, Theft or Related Irregularities Directive.* Reviews are typically limited in scope.

Our Resources

The office had an authorized complement of 10 full-time equivalent positions for the years 2007 and 2008. In 2009, the department's staff complement was reduced to 7 full-time positions as a result of budget restrictions. Current staffing levels are lower than comparable organizations.

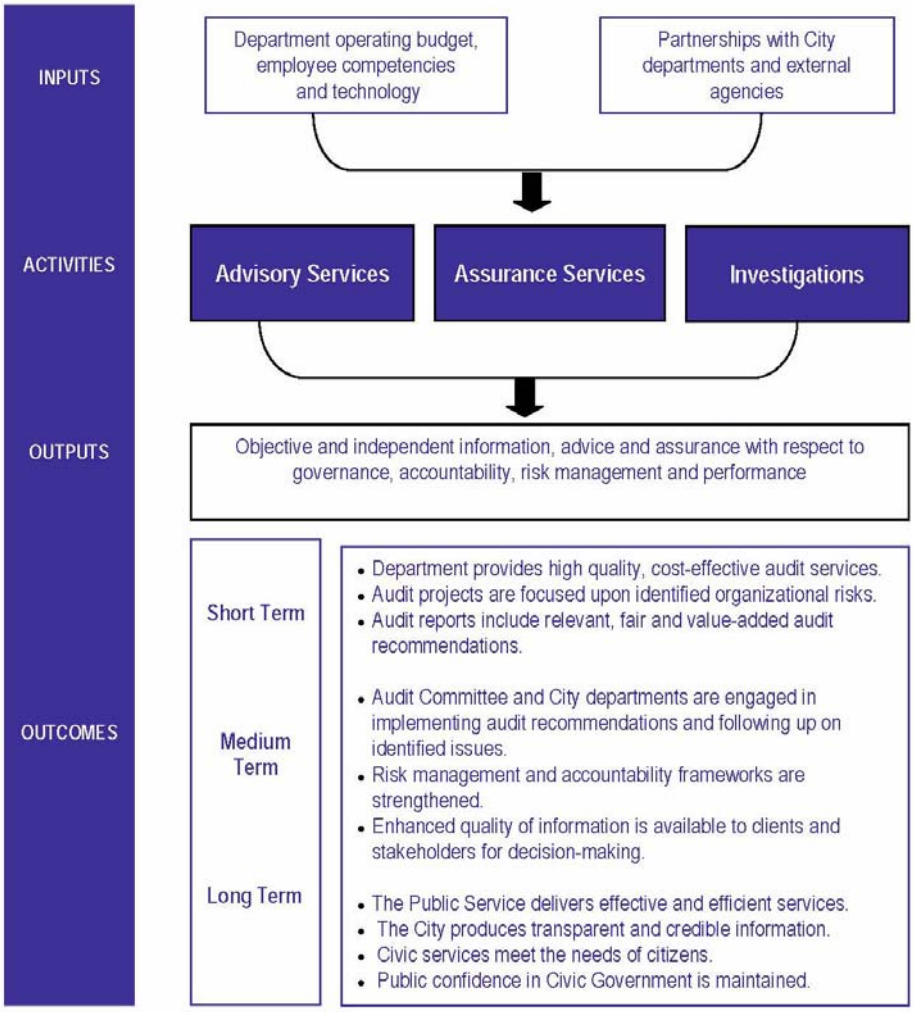
The Audit Department budget and expenditures are shown below:

Description	Fiscal Year 2007	2008	2009
Budget	$ 1,512,077	1,070,130	838,755
Expenditures	$ 1,510,256	912,714	746,416
	$ 1,821	157,416	92,239

Our Intended Outcomes

The Audit Department's *Logic Model* describes the linkages between our resources and our activities, our outputs and our desired outcomes. To achieve our vision, our work must ultimately contribute to delivering valued services that clearly meet the needs and expectations of our citizens and result in a high level of public confidence in civic government.

Audit Logic Model



Our Accountability for Performance

Our Mission and Vision

Mission To support City Council and the Public Service in the achievement of organizational objectives by providing objective and independent information, advice and assurance with respect to governance, accountability, risk management and performance

Vision To be recognized as leaders in building public trust in civic government in support of our shared vision of a vibrant and healthy city

Our Strategic Goals

- To provide independent and objective assurance on the efficiency and effectiveness of City operations, as well as timely, relevant and value-added recommendations for improvement
- To influence organizational outcomes and accountability by promoting good governance, effective risk management and controllership, and comprehensive and transparent performance information
- To deliver high quality, cost-effective Audit services

Our Key Risks

Credibility - maintain a high standard of competence and professionalism
Independence & Objectivity - provide independent assurance that is fair & balanced
Relevance - produce high quality reports that include value-added recommendations
Resources - maintain an adequate level of resources to provide an appropriate level of assurance
Capacity - supplement resources with partnerships and audit processes that optimize coverage and productivity

Our Key Strategies

- Deliver timely, value-added and relevant audit reports
- Educate clients and stakeholders on strategic areas of focus
- Improve quality of information for clients and stakeholders
- Maintain departmental capacity and a professional workforce
- Prudently manage financial resources
- Deliver cost-effective and innovative audit services
- Ensure an effective performance management model

Our Performance Measures & Results

In the remainder of our *Report on Performance*, we will present the results of our work. We will summarize our significant projects, the key conclusions reached and management's response. We will also update the status of our recommendations. Finally, we will provide our own performance measures and results against industry standards and departmental targets in our *Balanced Scorecard for 2009*.

Our Project Summaries

Advisory Services

Audit Plan 2009 - 2010

The purpose of a formal audit plan is to provide a disciplined approach to the identification of potential audit projects. The City Auditor/Chief Performance Officer's 2009 -2010 Audit Plan was developed through a comprehensive process that involved broad consultation with senior members of the Public Service and managers across the organization. Utilizing our Integrated Risk Management model, risk profiles were updated for all key services and a Corporate Risk Profile was created to provide context for our plan.

The Audit Plan described the selection criteria for projects under each of our service lines along with the resources required. Projects were proposed for each year that would address the key risks identified. The two year plan was tabled and endorsed by Audit Committee in April 2009 and subsequently communicated to City Council.

Quarterly Report Card

The Audit Department's work does not end when an audit report is presented to City Council. The most important component of an audit recommendation is its implementation. The Public Service provides a response to each audit recommendation in the Audit Report along with an action plan. The subsequent implementation of the audit recommendations in accordance with the action plans is the responsibility of the Public Service.

Since 2006, the Status of Audit Recommendations Quarterly Report Card is reported to Audit Committee. The Quarterly Report Card is produced at the end of March, June, September and December and is presented at the next Audit Committee. While the Audit Department facilitates the process, the Quarterly Report Card presents management's representations as to the status of recommendations implemented, in progress, or not to be implemented. For recommendations in progress, an implementation strategy and timeframe is provided. For recommendations not to be implemented, an explanation is provided. The Audit Department does not audit the responses but does provide an opinion on the completeness of the responses and the reasonableness of action plans proposed. The CAO and appropriate departmental staff attend Audit Committee to respond to any questions members may raise regarding the project updates.

Review of the Councillors' Representation Allowance Fund Policy

While conducting the 2008 annual reviews of the Councillors' Representation Allowance Fund, we examined the relative risks and the resources allocated to the audit, to assess whether it is cost effective to continue the audits on an annual basis. We also reviewed methods of disclosure currently being used by other levels of government to determine if there are alternatives to an annual audit process or other ways to create efficiencies within the process.

The Audit Department has been conducting annual reviews for the past 10 years. As a result, several revisions have been made to the policy to strengthen the control framework

over the administration of the fund. In addition, significant resources have been devoted to the review contributing to improvements made in the administration of the expenditures. The costs to perform the review on an annual basis have continued to increase. However, from a financial perspective, the CRA Fund has remained a low risk relative to other programs in the City.

Our review of the methods of disclosure used by other levels of government disclosed that information on expenses has become more accessible, clear and visible. Specific to the disclosure of allowance expenditures, we identified that the travel and hospitality expenses for both the ministers at the federal level and at the Province of Manitoba are published and available to the public. The City currently publishes only summary information on Councillors' expenditures on a quarterly basis.

At the request of Council, we will be tabling a supplementary report to our November 2009 *Review of the Councillors' Representation Allowance Fund* report in 2010. This report will contain recommendations for proposed changes to the *Councillors' Representation Allowance Fund Policy Requirements* to ensure that the Policy anticipates all expenditure categories, clearly defines allowable expenditures, and reflects a contemporary view of public expectations and best practices.

Performance Measurement Project

The Performance Measurement Project stems from the addition of the Chief Performance Officer role which was added to the City Auditor responsibilities. The audit is a multi-year project and was identified in the 2009 to 2010 Audit Plan. Periodic updates will be provided to Audit Committee throughout the duration of the project with the purpose of improving the transparency and quality of performance information reported by the Public Service.

The objectives of the project are

- To support and encourage the performance transformation;
- To create a system of effective, operational indicators that identify what parts of the City are working and what needs to be fixed; the focus will be on the need to develop measures that are useful and meaningful to the public;
- To make performance transparent; transparency creates an incentive for agencies to do a better job.

The current project focus is to encourage or assist management by working with the Office of the CFO to assist in the design and integration of performance measures into the City's operating budget. We will also focus on defining and measuring performance. Efficiency and effectiveness measures have been identified for all public services and a balanced scorecard approach is being proposed to capture corporate services performance information. Our future goal will be to provide assurance on the quality of performance information being reported by the Public Service.

Due Diligence Reviews

Collective Bargaining Agreements

Council policy requires that, prior to ratification, the City Auditor/Chief Performance Officer and External Auditor report on the full and long-term costs of collective bargaining agreements presented by the Public Service. Our role is to ensure that the net incremental costs and/or savings to the City of Winnipeg have been completely and appropriately identified, calculated and summarized, and that all significant assumptions are disclosed.

During 2009, we completed reviews of two collective bargaining agreements. Together, these agreements included several hundred million dollars in labour costs.

Compliance Audits

Councillors' Representation Allowance (CRA) Fund

We audited the expenditures incurred under the CRA Policy for the year ended December 31, 2008 to ensure they complied with the policy requirements and principles of the fund. The CRA provides funds to be used by City of Winnipeg Councillors to pay for goods and services that are required for the functioning of their offices, to communicate with their constituents, and represent and support their wards.

Expenditures for all fifteen City Councillors were found to be in compliance with the Policy in all significant respects and received unqualified audit opinions.

Performance Audits

Winnipeg Police Service Overtime

What did we conclude?
The Winnipeg Police Service (WPS) provides a critical service to the citizens of Winnipeg. Because this service is provided twenty-four hours a day, 365 days of the year, overtime is a necessity in the line of duty. The 2007 overtime expenditures by the Winnipeg Police Service totalled $7.25 million, which represents 5% of the operating budget of the Police Service and approximately 51% of all overtime paid to City of Winnipeg employees. Due to the proportion of City overtime wages allocated to the Police Service, an overtime audit was included in the 2007-2009 Audit Plan.

Overtime is a complex issue. It does not simply come down to adding more resources in order to reduce overtime. The resources that are in place must be properly managed before more resources are added to avoid compounding any inefficiency in the system.

We observed that overtime hours increased by about 15% from 2004 to 2007. At the same time, service demand remained relatively constant and the staff complement increased by about 9% overall and about 12% for officers. While this trend in overtime initially appeared opposite to what we expected, we were able to obtain reasonable explanations for the increase. These included redeployment of uniformed officers due to internal re-structuring, a more proactive approach to investigating major crimes, and more time devoted to specialized services for other agencies that reimburse the WPS.

These strategies, among others, have helped to gradually level off the costs associated with overtime. We commend the WPS on actions taken to date, in particular, the significant decrease in overtime achieved with respect to court appearances. At the same time, an inability to obtain complete information to support our analyses, due to system limitations, leaves us unable to conclude that the results obtained were the best possible outcome.

We observed that the WPS has an opportunity to consolidate diffused information on overtime into one overarching policy. This will provide the backbone for managing by providing an accessible knowledge base with guidance on the appropriate use of overtime. Improvements can also be made to other policies related to overtime to reduce inappropriate overages in time banking. Also, the WPS needs to perform further analysis on the results of pilot programs to validate their success.

Further development of WPS information systems will reduce duplication of tasks, provide better information for decision making, and allow for proactive analysis and monitoring of overtime. For example, in 2007, an estimated $600,000 in overtime wages coded to various miscellaneous and "unknown" categories provided management with little useful information. Changes will also free up internal resources to perform more value-added analyses.

What was the response?
The WPS agreed with all eleven recommendations and provided a implementation strategies.

Capital Project Management

What did we conclude?
The City is making significant investments in capital projects. The capital budget was $427,323,000 for 2007 and $421,099,000 for 2008. According to the 2009 to 2013 five year forecast, the capital budget is expected to remain at a high level for the foreseeable future. Three departments manage most of the capital construction projects undertaken by the City of Winnipeg: Public Works, Water and Waste, and Planning, Property and Development. Successful capital project management is key to providing value for money and demonstrating sound stewardship in service delivery. It is critical that capital projects are planned, budgeted for, and managed successfully. An integrated project control framework that applies across departments and is appropriate for the level of project risk and complexity enhances the likelihood of realizing project outcomes.

We found that the corporate management control framework for the management of capital projects, which includes capital planning, budgeting, monitoring and reporting, needs to be strengthened. While we acknowledge that the City's processes meet accepted, recommended practices in some areas, there still exist some significant gaps in the City's processes. To ensure that the City's capital program is delivered in the most effective and efficient manner there needs to be significant improvement in several areas: the timing and level of public and political input; capital planning and project prioritization; standardization and transparency of capital estimates; and the oversight and reporting functions.

With respect to capital project management, we found that significant revision and development of capital project management procedures and processes are required to bring the City up to contemporary industry standards. Despite this, for the projects reviewed in this audit, the gaps in the

processes were filled, in many instances, by the practices of the City's current complement of skilled and experienced project managers. Reliance on experienced project managers to fill the void in procedures is neither sustainable nor desirable, in part due to the expected shortage of these skilled project managers in the not-too-distant future. In addition, based on the projects reviewed and with some exceptions, project management practices with respect to project planning, quality management, risk management and performance reporting require improvement.

We believe that the implementation of our recommendations should result in more efficient and uniform delivery of capital projects. In addition, better and more transparent information on capital projects will be available for decision makers and citizens. This will result in greater accountability for tax dollars spent on the City's capital program.

What was the response?
We made twenty-nine recommendations to improve Capital Project Management. The Public Service has agreed with our recommendations. Council is required to approve seven of our recommendations before they can be implemented.

Winnipeg Fire Paramedic Service Overtime

What did we conclude?
The Winnipeg Fire Paramedic Service (WFPS) provides critical fire suppression and medical treatment services to the citizens of Winnipeg. These services are provided twenty-four hours a day, 365 days of the year, thereby making the occurrence of overtime a necessity.

The necessity for overtime is driven by two main human resource considerations. The first is determining the minimum number of staff to be kept on shift at all times that will be able to respond to emergency calls. The second is determining the total number of staff that must be kept on hand to maintain the constant shift minimum, while also considering staff vacation, sick time and other leaves of absence. A careful balance must be struck, since too few staff will cause excessive overtime while too many will cause excessive salary costs.

We observed that there has been considerable fluctuation in the amount of overtime paid in recent years. Overtime wages were $1.375 million in 2005 and jumped to $2.999 million in 2007. In 2008, overtime wages dropped back down to $1.436 million.

We attempted to obtain information on staffing trends such as platoon staff size, minimum complement, number of staff on duty, number of staff called-in, number of staff scheduled for annual leave and training. However, information system limitations prevented us from obtaining some of the information. We made several recommendations pertaining to the WFPS' information system that will aid in generating better management information and also enhance security over the information.

Through our audit fieldwork, we observed that the controls over sick time utilization and return to work procedures needed to be enhanced, and made recommendations that would help to facilitate this. We also recommended that retirement forecasting methods be further developed in order to cushion the potential impact of the growing pool of eligible retirees on the carefully maintained staffing numbers.

What was the response?
The WFPS agreed with all ten of our recommendations and provided a implementation strategies.

Building Permits and Inspections Service

What did we conclude?
The Development Approvals, Building Permits and Inspections is provided primarily for the purposes of reviewing and approving proposed design, construction, demolition and occupancy of new buildings and existing buildings in order to meet minimum health, life safety, zoning, accessibility and community standards as established by building, plumbing and electrical codes and related by-laws. The Service also provides inspection and enforcement offered to complainants, property owners and neighbourhood residents relative to the provisions of the City's property-related by-laws to maintain minimum prescribed standards. The Service is primarily delivered by the Development and Inspections Division of the Planning, Property and Development Department, with input from other City departments.

We found the Division needs to adjust its service delivery strategies and business processes to more efficiently and effectively deliver its services and manage its key risks.

The current strategy of full plan reviews and inspections by Division staff is not achievable with the existing resources. At the time of our audit there were over 35,000 open residential permits. Of these permits, over 6,000 have known deficiencies, some dating back several years. While we acknowledge that the Division is moving more towards a risk-based service delivery strategy, the shift has not been sufficient to deliver the service effectively. The Division needs to increase its reliance on certified building professionals work and risk-based audits, and focus its limited resources on the building activities that pose the most risk to the public and the property owner.

The Division needs to revamp its enforcement regime. Steps need to be taken to deal with the growing level of work started and/or completed without a permit, the significant backlog of open residential permits, the consistency and frequency of enforcement actions, and the reporting on enforcement activities.

The Division must decide on the optimal balance of service level and staff resources. The Division needs to improve its analysis of staff productivity and establish service standards before an optimal balance can be determined.

The Division has established a fee structure that is approaching full-cost recovery of the cost of delivering services. However, the Division has to ensure proper processes are in place to capture all of the costs of providing their services.

We found the Division does not have adequate processes in place to measure, monitor and report on service performance. In the current environment of increased public scrutiny and fiscal restraint, the Division needs to ensure it is positioned to clearly and transparently report to Council on its performance and demonstrate that its work adds value and the fees charged for these services are fair. We believe that the implementation of our recommendations will move the Division closer towards achieving this goal.

What was the response?
We made six recommendations to improve Building Permits and Inspections Service. The Public Service has agreed with our recommendations and plans to implement them.

Audits In-Progress

Winnipeg Fleet Management Performance Audit

In May 2003, the Winnipeg Fleet Management Agency (WFMA) received Council approval to operate as a Special Operating Agency (SOA) in accordance with the Policy and Framework for Alternative Service Delivery and the City's authority to create special service units. The WFMA provides economical, state-of-the-art, safe and eco-friendly fleet vehicle, equipment and other asset management services to various City of Winnipeg departments. This includes vehicle and equipment acquisition and disposal, repair and maintenance services, fuel supply and management, insurance, licensing and registration. The WFMA charges each department for the services they provide.

The audit was identified in the City Auditor's Audit Plan for 2007 to 2009 and endorsed by the Audit Committee. The purpose of this audit is to report to Audit Committee and Council on the efficiency and effectiveness of the WFMA. The objectives of the audit are

- To review the operational performance of the agency;
- To provide recommendations to improve the operational efficiency, and effectiveness of the agency; and,
- To determine the extent reported service performance results are complete, relevant, accurate, balanced and meaningful.

The audit was in progress at the end of 2009 and the audit results were reported in March 2010.

Business Resumption Planning Audit

The City of Winnipeg uses and relies on technology to provide critical services to the public 24 hours a day, 7 days a week. Any loss of the system's capabilities could have a significant impact on the City's operations and the citizens. To address the increasing risk, it is imperative that the City develop and implement a business resumption planning program with detailed plans to ensure processes and procedures are in place to recover the critical IT systems in a minimal time period.

An audit of business resumption planning was included in the 2009-2010 Audit Plan to determine the adequacy of the current business resumption plans and strategies in place to restore the critical systems in the event of a significant business disruption.

The main focus of our review is on the Peoplesoft system to evaluate the governance structure and the coordination of business resumption planning at the corporate level. Our review will include evaluating the overall processes and procedures in place for the IT related functions within Corporate Support Services to respond to a business disruption. Our review will also include the review of IT business resumption plans in place for an additional four services provided by other departments in the City: the Handi-Transit scheduling system, the Wastewater Treatment System, the Water Treatment Process and the 311 Contact Centre.

The objectives of the audit are

- To determine the adequacy of the current corporate governance structure and coordination of business resumption planning (BRP) and disaster recovery planning for the City's computer facilities, critical systems and applications;

- To determine if business resumption plans exist and were developed based on a risk analysis to determine the criticality of each system; and,
- To assess the adequacy of the business resumption plans and processes in place to ensure that the critical systems are restored in the event of a significant business disruption.

The audit was in progress at the end of 2009 and the audit results were reported in March 2010.

Traffic Signals Performance Audit

The Traffic Signals Branch forms part of the Transportation Division of Public Works. The Branch is responsible for the operation and maintenance of 611 traffic signals, all pedestrian corridors, overhead sign structures and flashing reds located in the City of Winnipeg, as well as new signal development and installation. The Branch is currently in the third year of a major traffic signal enhancement project. The project which is expected to by complete in 2012 has an approved budget of $2.3 million per year for 5 years. The project includes the development and implementation of an enhanced traffic signal management system. Major City routes have been assessed and traffic signals will be upgraded where required. As well a traffic management centre will be developed which will house the traffic signal management system and other equipment and resources to visually assess the performance of the roadway network.

The audit was identified in the City Auditor's Audit Plan for 2009 - 2010 and endorsed by Audit Committee. The purpose of this audit is to report to Audit Committee and Council on the efficiency and effectiveness of the Traffic Signals Branch and the objectives of the audit are

- To assess whether the key risks associated with traffic signal processes and the efficient, timely and safe movement of vehicles have been identified and managed;
- To assess the efficiency and effectiveness of traffic signal processes;
- To determine whether adequate systems, practices and controls are in place to achieve the Traffic Signals Branch goals and objectives; and,
- To assess whether service performance is measured, monitored and reported to ensure that service goals are being met.

The audit was in progress at the end of 2009. We expect to report the results of the audit in November 2010.

Operational Review of Winnipeg Golf Services

Winnipeg Golf Services (WGS) was designated as a Special Operating Agency effective January 1, 2002. WGS maintains and operates three courses (Kildonan Park, Windsor Park, and Crescent Drive) and administers various contract management agreements for nine other courses.

The Alternate Service Delivery Committee requested that reviews of the special operating agencies be included in the City Auditor's 2009-2010 Audit Plan, which was endorsed by Audit Committee.

The Audit Department contracted out the operational review to a consultant. The operational review is to cover the following key areas of Winnipeg Golf Services:

- Golf services delivery – efficiency and effectiveness of the delivery of golf services,
- Asset management – adequacy and effectiveness of current asset management processes including but not limited to the condition assessment, maintenance and

investment in key assets. Also a review of the inventory to identify any divestiture opportunities,
- Customer service – adequacy and effectiveness of processes to assess and respond to customer requirements and adequacy of employee hiring and training processes,
- Collections – adequacy and effectiveness of collection, cash handling, and revenue control procedures,
- Contract management – adequacy and effectiveness of processes to manage key service contracts to ensure service provider provides value for services contracted for, and
- Performance reporting – adequacy and accuracy of current performance reporting processes to drive strategic planning and to assess progress against current strategic goals and objectives.

The operational review was in progress at year end. We expect to report the results of the operational review in November 2010.

Operational Review of the Winnipeg Parking Authority

In 2005, the Winnipeg Parking Authority (WPA) was established as a Special Operating Agency of the City of Winnipeg. The WPA manages all city-owned parking facilities, including two parkades in the downtown area, 2,500 parking meters in downtown Winnipeg and on streets near the Winnipeg Health Sciences Centre and St. Boniface Hospital, and numerous surface lots throughout the city.

The Alternate Service Delivery Committee requested that reviews of the special operating agencies be included in the City Auditor's 2009-2010 Audit Plan, which was endorsed by Audit Committee.

The Audit Department contracted out the operational review to a consultant. The operational review is to cover the following key areas of the Winnipeg Parking Authority:

- Parking services delivery – efficiency and effectiveness of the delivery of parking services including but not limited to price competitiveness, utilization rates, cost structure, staff utilization,
- Enforcement – adequacy and effectiveness of enforcement activities as compared to industry and other jurisdictions,
- Asset management – adequacy and effectiveness of current asset management processes including but not limited to the condition assessment, maintenance and investment in key assets. Also a review of the inventory to identify any divestiture opportunities,
- Customer service – adequacy and effectiveness of processes to assess and respond to customer requirements and adequacy of employee hiring and training processes,
- Collections – adequacy and effectiveness of collection, cash handling, and revenue control procedures,
- Contract management – adequacy and effectiveness of processes to manage key service contracts to ensure service provider provides value for services contracted for, and
- Performance reporting – adequacy and accuracy of current performance reporting processes to drive strategic planning and to assess progress against current strategic goals and objectives.

The operational review was in progress at year end. We expect to report the results of the operational review in July 2010.

Local Improvements

The Local Improvements service is a coordinated effort between six City departments. Though the service is a relatively small one for the City, comprising only 1% to 2% of the annual capital budget on average, it can be fairly complex. The service involves a number of stakeholder groups, requires adherence to specific legislative guidance contained in *The City of Winnipeg Charter* and *The Local Improvement Regulation By-law,* and monitoring of numerous different types of significantly diverse projects.

The Local Improvements Audit was included in the City Auditor's 2009 -2010 Audit Plan. The objectives of the audit are

- To examine the governance framework and management practices relative to the local improvements service and the extent of coordination between the City departments involved in the process; and
- To review compliance of a sample of local improvements with applicable authorities.

The audit was in progress at the end of 2009. We expect to report the results of the audit in July 2010.

Animal By-Law Enforcement Audit

The Animal Services Special Operating Agency was created from the former Animal Services Branch of the Community Services Department in January, 2000. The Agency is mandated to promote, protect and safeguard the health of the Winnipeg community in connection with issues arising from pet ownership. The two approaches utilized to achieve this mandate are by-law enforcement and public education. An audit of the Animal Services Special Operating Agency was added to the City Auditor's 2009-2010 Audit Plan. The audit focuses on the strategies and management practices used in the by-law enforcement function and the performance measures used to evaluate those strategies and results. The objectives of the audit are

- To assess the efficacy and efficiency of by-law enforcement in the Agency; and
- To assess the performance measurement system used in evaluating the by-law enforcement function.

The audit was in progress at the end of 2009. We expect to report the results of the audit in November 2010.

Investigation Services

We provide investigative services at the request of Council, the Public Service pursuant to the Administrative Standard *City of Winnipeg Fraud, Theft, or Related Irregularities,* City managers and citizens, or as a result of information arising from audit projects. While maintaining an independent and objective perspective, we conduct our services using a cooperative approach. As needed, we consult with staff from Human Resources, Legal Services, Corporate Finance and other investigative agencies. We also work closely with management who is responsible for taking appropriate action to resolve concerns raised during a review.

Investigations

In 2009, the Audit Department conducted two investigations. As per our policy, we do not comment on investigations in progress or those that focus on personnel matters.

Status of Audit Recommendations

The Audit Department's work does not end when an audit report is presented to City Council. The most important component of an audit recommendation is its implementation. The Public Service provides a response to each audit recommendation in the Audit Report along with an action plan. The subsequent implementation of the audit recommendations in accordance with the action plans is the responsibility of the Public Service.

The Quarterly Report Card is produced at the end of March, June, September and December and is presented at the next Audit Committee. The Quarterly Report Card presents management's representations as to the status of recommendations implemented, in progress or not to be implemented. For recommendations in progress, an implementation strategy and timeframe is provided. For recommendations not to be implemented, an explanation is provided.

We do not audit the responses provided by the departments. The completed Quarterly Report Card is presented to Audit Committee by the City Auditor/Chief Performance Officer along with any observations he may have.

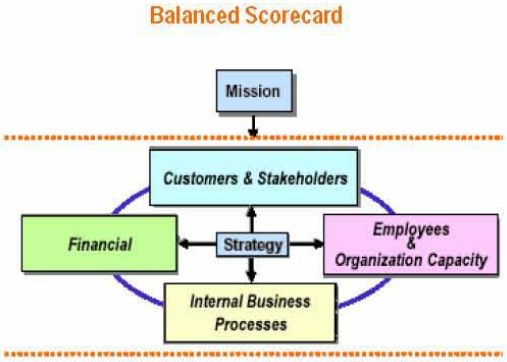
Quarterly Report Cards are completed for five years following the issue date of an audit report. After five years, the Audit Department prepares a final report to Audit Committee that provides a summary of recommendations implemented, in progress and not to be implemented. After presentation of this final report, the status of audit recommendations will no longer be tracked by the Audit Department. If there are significant concerns that cannot be satisfactorily addressed by the Public Service, the Audit Committee may propose a new audit of the subject entity through the annual planning process.

Five year Summary Status Report

Below is a summary of the implementation status of recommendations made in the more significant audit reports issued in the past five years.

AUDIT REPORTS	Issue Date	RECOMMENDATIONS			
		Total	Implemented	Pending	Not to be Implemented
Purchasing Card Program Review	Apr-05	8	8		
Audit of "Winnipeg Arena" Request for Proposals	Apr-05	5	5		
Public Works Asset Mgmt., Part 1	Oct-05	35	30	4	1
Photo Enforcement Program Review	Feb-06	15	14	1	
Audit of Special Operating Agencies Initiatives	Feb-06	17	17		
Public Works Asset Mgmt., Part 2	Jun-06	26	24		2
Use of Consultants	Jun-06	11	11		
Performance Audit of CentreVenture	Sep-06	12	12		
Aquatics Revenue Audit	Mar-07	15	15		
Reserves Administration Audit	Mar-07	9	8	1	
Ambulance Revenue Audit	Apr-07	20	18	1	1
Permit Revenue Audit	Apr-07	20	20		
Capital Asset Review	Apr-07	3	1	2	
Workforce Planning	Apr-08	3	3		
Assessment of Information Security Awareness	Jul-08	14	13	1	
Grant Administration Audit	Jul-08	12	12		
Winnipeg Police Services Overtime	Feb-09	11	5	6	
Capital Project Management	Feb-09	29	5	24	
Wpg. Fire Paramedic Service Overtime & Sick Leave	Jun-09	10	2	8	
Building Permits & Inspections Audit	Nov-09	6		6	
FIVE YEAR TOTAL		281	223	54	4
FIVE YEAR PERCENTAGE			79%	19%	1%

Our Balanced Scorecard



The Balanced Scorecard

We have adopted the Balanced Scorecard model as our framework for performance measurement. The Balanced Scorecard is a performance management system that can be used to align vision and mission with customer requirements, manage and evaluate business strategy, and monitor operational performance and organizational capacity. In the balanced scorecard, vision, mission and strategy are decomposed into different perspectives as seen through the eyes of customers and other stakeholders, managers and process owners, and employees. Three different dimensions of organizational performance can be viewed: results (financial and customer), operations and capacity. For each perspective, we have identified performance measures, targets, and actual results for the prior and current years.

Performance Benchmarks

The Association of Local Government Auditors (ALGA) represents local government audit organizations in both the United States and Canada. Based on biennial surveys of members, performance benchmarks are established for audit organizations by size. The City of Winnipeg falls within the group having 6 - 10 auditors and an annual budget of $600,000 to $1,378,000. Results for 2007 to 2009 are included in the Balanced Scorecard for each performance category for which benchmarks are available

Audit Department Balanced Scorecard

Our Goals

- *To provide independent and objective assurance on the efficiency and effectiveness of City operations as well as timely, relevant and value-added recommendations for improvement;*
- *To influence organizational outcomes and accountability by promoting good governance, effective risk management and controllership, and comprehensive and transparent performance information; and,*
- *To deliver high quality, cost-effective Audit services.*

Strategies	Performance Measure	Actual 2007	Actual 2008	Actual 2009	3 year Average	Industry* Benchmk	2010 Target
Customers & Stakeholders Perspective							
Deliver quality audit reports to clients and stakeholders	• Collaborative risk-based Audit Plan in place	Yes	Yes	Yes	Yes	n/a	Yes
	• # of Audit Committee meetings	4	3	4	4	n/a	4
	• # of reports issued to clients/ stakeholders	10	17	14	14	n/a	15
	• Post project satisfaction rating (out of 5)	4.2	3.7	4.0	4.0	4.58	4.0
	• The rating of the quality of audit reports as 'reliable and credible' (out of 5)	4.7	3.5	3.8	4.0	n/a	4.0
Provide value-added and relevant recommendations	• Audit recommendations accepted	94%	100%	100%	98%	91%	95%
	• Audit recommendations implemented (last 5 yrs.)	81%	85%	79%	82%	75%	82%
	• Clients/stakeholders rating of the audit recommendations as 'value-added' (out of 5)	4.3	4.0	4.1	4.1	n/a	4.0
Educate clients and stakeholders on strategic areas of focus (governance, risk management & controllership, performance information)	• # of advisory projects	5	3	6	5	n/a	3
	• # of presentations and workshops	1	0	1	1	n/a	2
	• # of committee membership	1	1	2	1	n/a	2
	• Clients/stakeholders rating that the audit recommendations improved focus areas (out of 5)	4.3	3.5	4.1	4.0	n/a	4.0
Maintain focus on primary assurance role while dedicating some resources to advisory and investigative roles	• % direct hours dedicated to assurance	68%	86%	88%	81%	n/a	80+%
	• % direct hours dedicated to advisory	32%	13%	12%	19%	n/a	0-20%
	• % direct hours dedicated to investigations	.5%	.5%	.7%	.6%	n/a	0-20%

Audit Department Balanced Scorecard

Strategies	Performance Measure	Actual 2007	Actual 2008	Actual 2009	3 year Average	Industry* Benchmk	2010 Target
Financial Perspective							
Prudently manage public resources	• Operating Budget variance	0%	-17%	-12%	-10%	n/a	0%
Deliver cost-effective audit services	• Cost per billable hour	$113.88	$114.96	$94.94	$107.93	$102.68	$98.00
Potential cost savings/avoidance or revenue generation opportunities	• Cost savings/avoidance identified in Audit Reports	$589,260	$2.18 million	$93,000	$954,000	$1.02 million	50% of Dept Budget

Strategies	Performance Measure	Actual 2007	Actual 2008	Actual 2009	3 year Average	Industry* Benchmk	2010 Target
Employee and Organizational Perspective							
Maintain staff capacity through recruitment and/or secondment	• Approved staff complement • Number of Auditors (FTE) to total organizational staff	10 1:853	10 1:865	7 1:1264	9 1:994	6 - 10 1:861	7 1:1264
Supplement competencies with external/internal partnerships	• # of collaborative projects	5	5	2	4	n/a	4
Build a competent and diverse workforce	• % of auditors with professional designations • Number of training hours/FTE • Work diversity by designated group	100% 39 30%	100% 34 38%	100% 18 43%	100% 30 37%	63% n/a n/a	100% 40 43%
Promote positive working environment	• Average level of staff satisfaction per annual survey (out of 5)	4.1	4.2	4.8	4.4	n/a	4
Ensure effective performance management model and process	• Annual evaluation for each staff member	30%	88%	67%	62%	n/a	100%

Audit Department Balanced Scorecard

Strategies	Performance Measure	Actual 2007	Actual 2008	Actual 2009	3 year Average	Industry* Benchmk	2010 Target
Internal Business Processes Perspective							
Assure professional standards are maintained	• Risk assessment for each project	Yes	Yes	Yes	--	n/a	Yes
	• Projects meet quality assurance standards	Yes	Yes	Yes	--	n/a	Yes
	• Peer review standards met (per external review)	No	No	No	--	Yes	Yes
Complete committed projects on time and on budget	• % Completion of Audit Plan	75%	79%	65%	73%	n/a	75%
	• % Target date met	68%	83%	71%	74%	48%	75%
	• % Target budget met within 10%	88%	83%	71%	81%	n/a	75%
Optimize productivity	• Direct project hours to total hours available	68%	70%	75%	71%	75%	75%
	• Audit management software used	In progress	Yes	Yes	--	55%	Yes

* Industry is represented by the Association of Local Government Auditors. The latest comparative year is 2008.

Our Organizational Leadership

The Audit Department occupies a unique role in the City of Winnipeg. As legislative auditors, we report to City Council on the performance of the Public Service. At the same time, to lever positive change, we provide internal audit and advisory services to senior managers across the organization. Members of our department are active in several organizational initiatives, participating as team members, instructors and facilitators.

Foundations of Supervisory Development

The City Auditor/Chief Performance Officer is an instructor for the *Foundations of Supervisory Development Course* that is offered three times a year. This program provides an overview of the fundamental roles and responsibilities of a supervisor and its target audience is those with direct reports.

Assessment Tax Communications Task Force

The Assessment Tax Communications Task Force (ACTF) meets monthly and consists of representatives from the Assessment Department, the Corporate Finance Department, the Board of Revision and Legal Services. The ACTF fosters communication, monitors the status of outstanding appeals, discusses strategies, and resolves issues related to appeals. As a member of the ACTF, our City Auditor/Chief Performance Officer ensures that risks related to appeals are identified and that mitigation plans are implemented.

Centre of Excellence on Performance Management & Accountability (CEPMA)

The City Auditor/Chief Performance Officer is a member of the Centre of Excellence on Performance Management & Accountability. Accountability in public administration and management are paramount for politicians and practitioners. Citizens want their public institutions to be effective and well-managed, and to have public services that work and are available to them. The Centre of Excellence on Performance Management and Accountability was established to promote and improve research and understanding of these issues.

Our Professional Support

To build and sustain our capability, we encourage our staff to seek certification with, and membership in, a diverse group of professional associations. Through these relationships, we are able to benchmark our performance, share best practices and foster our reputation as innovators. Our staff hold memberships in key organizations that set the standards for our profession: the Association of Local Government Auditors (ALGA) based in the United States and CALGA, the Canadian affiliate, the Canadian Institute of Chartered Accountants (CICA), as well as the Institute of Internal Auditors (IIA) and the Information Systems Audit and Control Association (ISACA) which both have global members.

Who We Are

The Audit Department's greatest strength is its people. Our multi-disciplinary team shares common values and is dedicated to the pursuit of excellence. Although our team is small, we possess a wide range of knowledge, skills and experience and take pride in supporting our profession. We are pleased to present brief profiles of our people.

Brian Whiteside, CA•CIA
City Auditor/Chief Performance Officer

Brian was appointed City Auditor/Chief Performance Officer in November 2009. Brian joined the Audit Department in 1997 and was appointed Audit Manager in 1999 and Deputy City Auditor/Chief Performance Officer in 2003. Previously, Brian worked for the Office of the Provincial Auditor of Manitoba in the Value for Money Audit Division. Brian has over twenty years of experience in all facets of government auditing including value for money, attest and compliance auditing. Brian is a graduate of the University of Manitoba with a Bachelor of Commerce (Honours) with a major in accounting. He holds the designations of Chartered Accountant and Certified Internal Auditor.

Bryan Mansky, MBA, CMA, CIA
Deputy City Auditor

Bryan joined the Audit Department in 1999 as a Senior Auditor and was appointed Audit Manager in 2003. Previously, Bryan worked as a management consultant specializing in the areas of quality management systems (ISO 9000), feasibility analysis, business planning and strategic planning. Prior to that, he worked as a commercial loans manager. Bryan is a graduate of the University of Manitoba with a Master of Business Administration degree. He holds the designations of Certified Management Accountant and Certified Internal Auditor. Bryan is on the executive of the Information Systems Audit and Control Association board in Winnipeg.

Jason Egert, M. ACC, CA•CIA
Project Leader

Jason joined the Audit Department as a Senior Auditor in February 2002. Previously, Jason worked as an Internal Auditor for the Canadian Wheat Board and in the private sector as a Controller and Senior Financial Analyst. Jason brings several years of experience in risk-based operational, compliance and attest auditing, financial analysis, controllership and business process reengineering. Jason is a graduate of the University of Manitoba with a Bachelor of Commerce (Honours) degree and a Masters of Accountancy degree. He is a Chartered Accountant and a Certified Internal Auditor.

Diane Jansen, CA
Project Leader

Diane joined the Audit Department as a Project Leader in 2009. Previously, Diane worked as Director of Internal Audit for Air Canada. Diane brings several years of experience in risk management, risk-based operational audits, Sarbanes-Oxley compliance, fraud investigations, business continuity planning and business process analysis. Diane is a graduate of the University of Manitoba with a Bachelor of Commerce (Honours) degree, with a major in accounting and is a Chartered Accountant.

Micheal Giles, CA
Auditor

Micheal joined the Audit Department in early 2008. After moving to Winnipeg in 1998 to complete his Micheal joined the Audit Department in 2008. After moving to Winnipeg in 1998 to complete his Bachelor of Commerce (Hons.) at the University of Manitoba, and attaining his Chartered Accountant (CA) designation, he joined the Audit Department to use his skills for the city that he has grown to love. Micheal is currently studying to obtain his Certified Internal Auditor (CIA) designation. He is also involved in further developing the audit and accounting community by facilitating online courses for the Chartered Accountant School of Business and volunteer tutoring for accounting students at Yellowquill College.

Larissa Klimchak, CMA
Auditor

Larissa joined the Audit Department as an Auditor in March 2008. Previously, Larissa worked in the private sector as an Internal Auditor for Investors Group. Larissa brings experience in compliance and risk-based operational audits, fraud investigations, business continuity planning and business process analysis. Larissa is a graduate of the University of Manitoba with a Bachelor of Commerce (Honours) with a major in accounting. She holds the designation of Certified Management Accountant.

Donna Woytowich
Administrative Coordinator

Donna has been with the City since 1987 and joined the Audit Department in 1998. In her current role, she is responsible for the administrative functions of the department, including financial reporting, budget preparation and all areas related to human resources. In addition to these duties, Donna participates as a team member on departmental initiatives and various audit projects, including the coordination of the Quarterly Report Card.

How to Reach Us

All of our reports become public documents once submitted to City Council; the complete reports are available on our website. If you would like to provide comments or receive more information about our department, please contact us as noted below.

GENERAL OFFICE

3rd Floor, 185 King Street
Winnipeg, Manitoba
R3B 1J1

Phone: (204) 986-2416
Fax: (204) 986-4134

Website: www.winnipeg.ca/audit/