Winnipeg

AUDIT DEPARTMENT

2015 REPORT ON PERFORMANCE



City of Winnipeg Audit Department
2015 Report on Performance

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Our Mandate

The City Auditor is a statutory officer appointed by City Council under *The City of Winnipeg Charter* 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. The findings are reported to Council through the Audit Committee (Executive Policy Committee) and an audit report becomes a public document after communication to City Council.

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 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.*
- *To examine and evaluate the adequacy of the City's financial and operational systems of internal control.*
- *To determine compliance with sections of The City of Winnipeg Charter, by-laws, regulations, orders of Council, administrative directives and applicable federal and provincial legislation.*
- *To review the performance of operations to ensure money was expended with due regard to economy and efficiency.*
- *To monitor and report on the status of implementation of audit recommendations on a quarterly basis.*
- *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 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 is directly accountable to City Council through the Audit Committee comprised of Executive Policy Committee members.
- The City Auditor is solely responsible for the staff and internal operations of the Audit Department within the budget approved by City Council.
- The City Auditor has broad and defined powers of access to information and City staff by virtue of *The City of Winnipeg Charter*.
- Auditors are required to follow strict standards established by their professional associations and the Audit 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 support their decision-making efforts. Our stakeholders are civic managers and citizens who are the recipients of our public reports.

Our Service Lines

- Advisory Services - activities carried out under this service line are proactive and concerned with getting it right the first time.
- Assurance Services - assurance services are defined as independent professional services that improve the quality of information or its context for decision makers.
- Investigation Services - we conduct reviews in response to requests from external parties or as the result of information that is brought to the attention of the City Auditor under the *City of Winnipeg Fraud, Theft, Misappropriation or Related Irregularities* Administrative Standard, or through reports submitted to the City's Fraud & Waste Hotline.

Our Resources

The Audit Department's budget and expenditures are shown below:

Description	Fiscal Year 2013	2014	2015
Budget	$ 915,953	$ 1,557,215 *	$ 1,228,121
Expenditures	$ 894,086	$ 1,531,439	$ 794,660
Surplus	$ 21,867	$ 25,776	$ 433,461 **

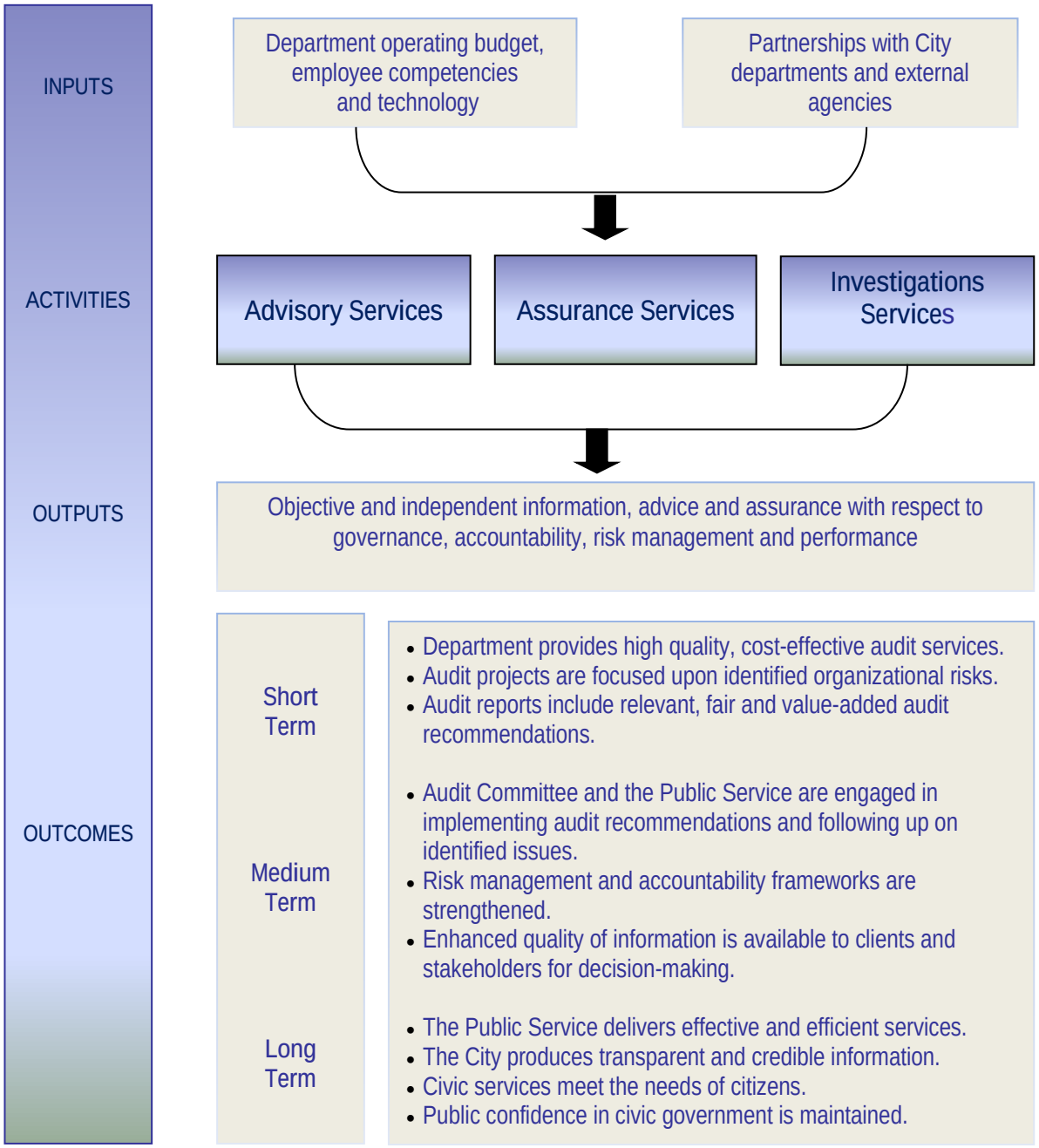
*Additional funding was allocated for Council approved projects.

** Surplus mainly due to unused funding for the Independent Fairness Commissioner (IFC) and Lobbyist Registrar roles. Surplus salaries due to departmental vacancies.

Our Intended Outcomes

The Audit Department's logic model describes the linkages between our resources, and our activities, outputs and 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 Vision and Mission

Vision To be leaders in building public trust in our civic government

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

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 and 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

- Support the achievement of transparent, efficient and effective City government services
- Deliver value-added, cost-effective and innovative audit services
- Promote a respectful, team-oriented and professional workplace

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 and the key conclusions reached. We will also provide an update on 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.*

Current Projects

Advisory Services

The Audit Department has representatives who contribute to the following committees:

Excellence Winnipeg

The City of Winnipeg, in partnership with Excellence Canada, began the Excellence Winnipeg initiative in 2013. The initiative promotes excellence, innovation and wellness in the Public Service by focusing on improving performance in: leadership and governance; strategy and planning; citizen experience; people engagement; process and project management; and partner and supplier relationships.

Aboriginal Relations Leadership Team

The Aboriginal Relations Leadership Team is a cross-section of employees that raise awareness and create opportunities for Indigenous-focused initiatives across the Public Service. The Aboriginal Relations Leadership Team has representatives from all civic departments.

Records Committee

The City of Winnipeg's Records Committee is a statutory body that makes recommendations to Council on record keeping practices in the Public Service, and implements record keeping policies and procedures approved by Council within civic departments.

Asset Management/Project Management Advisory Committee

The mandate of the committee is to provide guidance and advice on the performance of the Asset Management Program and to monitor progress and success of the Corporate Asset Management Plan. The Department maintains an advisory role on this committee.

Assurance Services

Due Diligence Reviews - Collective Bargaining Agreements

We completed three collective bargaining agreement reviews in 2015. Council policy requires that prior to ratification of an agreement, the City Auditor and the external auditor review the full and long-term costs of collective bargaining agreements reported by the Public Service. Our role is to review that the net incremental costs or savings to the City have been appropriately identified, calculated and summarized in a report, and that all significant assumptions relating thereto have been disclosed.

Compliance Audits - Councillors' Representation Allowance Fund

We audited the expenditures incurred under the CRA Fund Policy for the year ended December 31, 2014 to evaluate compliance with the policy requirements and principles of the fund. The CRA Fund provides monies to City Councillors to operate their ward offices, communicate with constituents, and represent and support their wards.

The expenditures of twenty-two City Councillors were audited for 2014. The results of the audits were reported to the Governance Committee of Council in June 2015.

Quarterly Report Card

We gather and review management responses regarding the status of implementation of past audit recommendations on a quarterly basis and report the results to Audit Committee.

The Quarterly Report Card presents management's representations as to the status of recommendations implemented, in progress or not to be implemented. Documentation supporting the implementation of recommendations is reviewed by the Audit Department to confirm implementation has occurred.

The Quarterly Report Card process enables the City Auditor to provide Audit Committee with assurance that the Public Service has implemented recommendations from past audit reports. Further details of the Quarterly Report Card are provided in the section *Status of Past Audit Recommendations.*

Major Capital Project Estimate Classifications

The classification level of project cost estimates communicates the level of design work completed to support the cost estimate, and can have a significant impact on the difference between the final results and the original estimated costs. We performed audits on the estimate classifications for the two major capital projects added to the City's 2016 preliminary capital budget. These audits were for:

- Waverley Street at CN Mainline (Rivers) Grade Separation (Class 3)
- Northeast Interceptor River Crossing Upgrade (Class 5)

We concluded that the estimate classifications were fairly presented in the preliminary capital budget for both projects. The results were reported to Council in March 2016.

Review and Oversight of the Implementation of all Recommendations from the "City of Winnipeg Real Estate Management Review"

On July 9, 2014 City of Winnipeg Council received the report *City of Winnipeg Real Estate Management Review Findings and Recommendations* dated June 19, 2014, prepared by EY (a member of Ernst & Young Global Limited). City Council adopted and forwarded all seventeen recommendations presented in the report to the Administration for implementation.

At the July 9, 2014 Special Meeting of Council, a motion was adopted that "the City Auditor be delegated authority to acquire an external agency, other than Ernst and Young, to oversee the implementation of all the recommendations from Ernst and Young's report by the Public Service in a timely and efficient manner, to report back to Council on the implementation of the recommendations via the Auditor's Report to Council."

A Request for Proposal - RFP No. 750-2015 for Consulting Services for the Review and Oversight of the Implementation of all Recommendations from the "City of Winnipeg Real Estate Management Review" was issued in 2015 and awarded to Deloitte LLP on October 6, 2015. The work to be done under this contract consists of monitoring and reviewing the work on the implementation of all 17 recommendations from the Real Estate Management Review report including reporting back to Council via a quarterly report to the City Auditor.

The first quarterly status report for 2015 Quarter 4 was presented at the February 24, 2016 Council Meeting.

Regular quarterly reports will continue to be submitted until all recommendations have been implemented.

Performance Audits

Waverley West Arterial Roads Project Audit

Background:
The Standing Policy Committee on Finance initiated a motion in its December 3, 2012 meeting that "the Waverley West Arterial Roads Project be referred to the City of Winnipeg Audit Department to be given priority for an Audit of the entire project thus far." This motion was made in the same meeting that a report was submitted by the Public Works Department identifying a potential $20 million (37%) shortfall in the originally approved $54.7 million capital budget for the Waverley West Arterial Roads Project ("the Project"). The motion was adopted by Council in its December 2012 meeting.

The original objectives of the audit were:

- To determine the reasons for the reported potential $20 million budget shortfall for the Project by evaluating the reasonability of the original Project capital budget submission and evaluating the project management to date
- To evaluate the reasonability of budget increases to date
- To evaluate the cost reporting as of December 31, 2012

After observing similar results to what we observed in our 2008 *Capital Project Management Audit*, we extended our work to also compare our observations on the Project to the City's project management guidance as it stood at the time of the *Waverley West Arterial Roads Project Audit*.

What we found:

- The $20 million potential budget shortfall was due to an inadequate budget, and to unanticipated scope changes in the Project. The shortfall was later reduced to $15 million after discussions with the province eliminated unanticipated scope increases that were requested by the province.
- The original Project budget was a "Class 5 estimate". Class 5 estimates are stated in Appendix 2 to the City's Capital Budget to have an accuracy range of -50% to +100% of the original estimate, and are based on project definition of 0% to 2%. The Capital Budget did not clearly differentiate when a project had a Class 4 or a Class 5 estimate. The difference in expected accuracy for these two classes could vary by tens of millions of dollars for major capital projects.
- The budget increases of $15 million (+27%) to December 31, 2012 were within the stated accuracy range of -50% to +100% for a Class 5 estimate, as stated in the Capital Budget. The Project costs incurred to December 31, 2012 were also appropriately reported in the Public Works Department's "Waverley West Arterial Roads Project – Financial Status report No. 2".
- The Public Service had significantly improved the project management guidance that was in place at the time the Project began with its draft *Project Management Manual*. Revisions to the draft were required for it to meet the Project Management Book of Knowledge standards issued by the Project Management Institute.

What were the key recommendations:

1. The description of the City's Cost Estimate Classification System be reviewed and updated to reflect the actual experience for capital projects.
2. The estimate classes for each project be clearly disclosed in the Capital Budget.
3. Revisions be made to the Project Management Manual under development so that it would meet the project management standards of the Project Management Institute.

Community By-law Enforcement Services Audit

Background:
The Community By-law Enforcement Services Division of the Community Services Department was established in November 2008. At that time Council identified inefficiencies and red tape in the City's approach to by-law enforcement that could be eliminated by creating an identifiable, stand-alone enforcement unit. An audit of the Community By-law Enforcement Services Division was endorsed by the Audit Committee in the City Auditor's Audit Plan 2011-2014.

The audit focused on the following two objectives:

- To assess the efficiency and effectiveness of the Community By-law Enforcement Services Division.
- To assess whether adequate systems, processes, practices and controls are in place for the Division to achieve its goals and objectives.

What we found:

- The Community By-law Enforcement Services Division is operating efficiently and effectively, and has implemented systems to achieve their goals and objectives.
- Community By-law Enforcement Services Division management has successfully made numerous improvements to the operations of the Division, has significantly decreased the number of vacant and derelict buildings in the city, has achieved a compliance rate of 93%, and has achieved a customer satisfaction rating of 87% (2013).
- Effective systems have been developed to support the achievement of the Division's continually evolving strategic plan. The plan contains clearly defined objectives, goals, risk assessments, and strategies for service. The Division's objectives and strategies are clearly connected to the City planning documents OurWinnipeg, and the City's LiveSAFE crime prevention strategy.
- A robust performance measurement system is in place that Division management regularly improves. Community outreach has been made a service priority and relationships with community groups have been strengthened.
- The Division significantly exceeded the ten day response time goal for a brief period in September and October 2013. This was due to a combination of factors that occurred during the summer months. Numerous strategies have been developed to address increasing workloads and the corresponding increases in response times.
- The Division meets the requirements for reporting as given by Council.
- Division management has placed high priority on providing staff with good direction, training, safety, and opportunities for advancement and a good support system is in place that enables staff to do their jobs effectively. Management recognizes the need to refresh conflict resolution training to mitigate limited risks of aggression from the public.
- To increase officer safety, and promote community awareness, it would be appropriate for the Division to provide conspicuously marked operations vehicles to officers on duty, rather than to require officers to use their own personal vehicles.
- Operational efficiencies may be achievable through the use of mobile tablet technology; however, the Division needs to analyze the potential capacity increases that can be achieved before such an investment is made.

What were the key recommendations:

1. Further refine the performance measurement system by creating outcome measures and targets relating to community group partnerships.
2. Ensure that 311 service scripts take into account expected seasonal fluctuations in service demand.
3. Develop a retraining schedule for Community By-law Enforcement Officers and opportunities for officers to practice de-escalation and conflict resolution techniques related to their enforcement duties.
4. Continue to pursue leasing conspicuously marked enforcement vehicles for Community By-law Enforcement Officers to perform their duties.
5. Continue to explore the deployment of tablet technology by analyzing the extra capacity in service that employing tablets can achieve.

Engagements In-Progress

Audit of WFPS Emergency Mechanical Services Branch

An audit of the Winnipeg Fire Paramedic Service's heavy fleet operations was added to the 2012 update of the City Auditor's 2011-2014 Audit Plan, which was endorsed by the Audit Committee. The heavy fleet for the department is maintained by the Emergency Mechanical Services Branch.

The objectives of the audit are:

- To assess the efficiency and effectiveness of the branch based on commonly accepted industry performance measures
- To assess whether adequate systems, processes, practices, and controls are in place for the branch to achieve its goals and objectives

The audit was in progress at the end of 2015. We expect to report on the results in early 2016.

Liabilities for Contaminated Sites Review

The Public Sector Accounting Board issued a new accounting standard—PS 3260 – Liability for Contaminated Sites—which will affect the presentation of the City's liabilities starting in its 2015 financial statements. In anticipation of the implementation deadline for this standard, a process review was added to the City Auditor's Audit Plan 2011-2014 to determine whether the Controllership Division of the Corporate Finance Department had developed sufficient processes to successfully implement the requirements of the standard.

Our review was in progress at the end of 2015. We expect to report the results in early-to-mid 2016.

Fraud and Waste Hotline Evaluation Report

A review of the performance of the Fraud and Waste Hotline was endorsed by the Audit Committee in the City Auditor's Audit Plan 2015–2018.

The purpose of the Hotline performance evaluation is to answer the following three main questions:

- Is the availability of the Hotline properly communicated to enable it to serve as a preventative mechanism?
- Has the Hotline been effective at identifying potential unethical behavior and protecting City property, resources and information?
- Are there opportunities to improve the cost efficiency of the Hotline operations?

The review was in progress at the end of 2015. We expect to report on our results in the spring of 2016.

Pedestrian and Cycling Strategies – Review of Consultant Contracts – Employee Code of Conduct

On September 30, 2015, Council adopted Item No. 7 from the Report of the Executive Policy Committee dated September 23, 2015, that the City Auditor immediately undertake an independent review of the procurement of the contract and subcontracts related to the Pedestrian and Cycling Strategy so as to ensure that all aspects of the City of Winnipeg Code of Conduct have been upheld and to report their findings back to Winnipeg City Council.

This review was in progress at the end of 2015. We expect to report on our results in the fall of 2016.

Pedestrian and Cycling Strategies – Review of Procurement of Contract and Subcontract

On September 30, 2015, Council adopted Item No. 8 from the Report of the Executive Policy Committee dated September 23, 2015, that the City of Winnipeg Auditor and Legal Services, review the contracts with all consultants and outside entities who were contracted with regards to the Pedestrian and Cycling Strategy to ensure all aspects of the contracts contain necessary protections to the City of Winnipeg and all aspects of the contracts are being enforced.

The Audit Department is reviewing the procurement process for the Pedestrian and Cycling Strategies Project, as well as the execution and completion of the project to ensure that all aspects of the contract were enforced.

The review was in progress at the end of 2015. We expect to report on our results in the spring of 2016.

Investigation Services

Fraud and Waste Hotline

The Audit Department provides investigative services at the request of Council, the Public Service (pursuant to the City of Winnipeg's Administrative Standard: *Fraud, Theft, Misappropriation or Related Irregularities*), City managers and citizens, as a result of information arising from audit projects or reports submitted through the Fraud & Waste Hotline. The Hotline is a confidential and anonymous service accessible to City staff and citizens to report complaints 24 hours a day, 7 days a week.

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 are responsible for taking appropriate action to resolve concerns raised during a review.

Hotline Activity

The following table summarizes the types of complaints received through the Fraud and Waste Hotline by the Audit Department during the calendar year.

Report Category	2013	2014	2015
Financial Reporting and Accounting	0	2	0
Health and Safety, Environment	1	1	0
Unethical Conduct and Conflict of Interest	5	2	12
Manipulation or Falsification of Data	0	1	0
Harm to People or Property	1	0	3
Theft, Embezzlement, Fraud	2	2	11*
Violation of Laws, Regulations, Policies, Procedures	0	1	3
Organization	0	0	0
Management/Supervisor	0	0	0
Compensation, Pension and Benefits	2	0	1
Product/Customer Service	3	0	1
Office and Equipment Requirements	1	0	0
Safety and Security Issues	0	1	1
Suggestions for Improvement	0	0	1
Miscellaneous	0	0	7
Undefined	1	0	2
Total	16	10	42

Note: * a duplicate report required only one investigation

Disposition of Complaints

We investigated all complaints received in 2015 in accordance with internal procedures and guidelines, as well as professional standards. We gathered evidence to confirm or dispel the allegations reported. We consulted with other appropriate internal or external experts as deemed necessary. If "No Action" is taken on a report, it would typically be due to insufficient information being supplied to support the allegation. Despite attempts by the Audit Department staff to obtain additional information through the hotline system, there may not be sufficient information to proceed.

	Carry Forward from Prior Year	Complaints Received in 2015	Closed
No Action	0	12	12
Referral to Another Agency	0	5	3
Referral to Department	0	16	14
Investigation	1	8	5

Outcomes of Reports

	Closed
Substantiated	3
Unsubstantiated	29
Conclusion pending	10

Note – counts may include complaints received in prior year.

Through the investigations conducted this year, the following resulted from actions taken as a result of the investigation into the reports:

- Inappropriate behaviour by City staff including misrepresentation of mileage, misrepresentation of work undertaken and theft of time which resulted in disciplinary action.
- Inappropriate use of a City vehicle resulting in remedial driver training.
- Review of internal work procedures and identification of areas to improve controls and re-communicate requirements to applicable staff.
- Communication of a detailed package of information to external agency for review of potentially fraudulent accident claim against the City.

Status of Past 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 recommendation in the audit reports 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.

At the request of Executive Policy Committee in January 2015, the City Auditor is now required to provide assurance on the implementation steps undertaken by the Public Service. Departmental representatives will now be required to provide appropriate documentation to support the implementation that has occurred to date. The completed Quarterly Report Card is presented to Audit Committee by the City Auditor along with any observations he may have.

The Quarterly Report Card is produced at the end of March, June, September and December and is presented at the next Audit Committee meeting. The Quarterly Report Card presents the Public Service'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.

Quarterly Report Cards are typically completed for five years following the issue date of an audit report, which may be extended as circumstances warrant. After the reporting period, 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	Not to be Implemented	Pending
Capital Project Management	Feb-09	29	26	2	1
Building Permits & Inspections Service Audit	Nov-09	6	4		2
Review of the Councillor's Representation Allowance Fund – Policy Requirements	Jan-11	5	5		
Fraud & Waste Hotline Research Study	Apr-11	1	1		
Operational Review of Winnipeg Golf Services	Apr-11	11	4	7	
Traffic Signals Branch Performance Audit	Jun-11	19	14	1	4
Operational Review of the Winnipeg Parking Authority	Jun-11	27	23	2	2
Animal Services By-law Enforcement Audit	Jun-11	13	10	1	2
Risk Management Audit	Jun-11	16	15	1	
Corporate Leadership Training & Development Audit	Jan-12	6	6		
Review of the Assiniboine Active Transportation Bikeway	Jan-12	3	3		
Review of the Winnipeg Public Library Services	Jan-12	9	7	1	1
Contract with Winnipeg Airports Authority Inc.	Jul-12	13	13		
Review of the Hired Equipment Process	Jul-12	9	4		5
WPS Civilianization	Oct-12	7	7		
Safety Review of Aquatics Services	Feb-13	15	13	1	1
New Fire Paramedic Station Construction Project	Oct-13	14	7		7
Non-Monetary Real Estate Grants Audit	Jan-14	12	10		2
Workplace Safety Audit	Nov-13	7	6		1
Winnipeg Police Service Headquarters Project	Jul-14	19	15		4
311 Contact Centre Audit	Dec-14	13	11		2
Waverley West Arterial Road Project Audit	Dec-14	6	5		1
Community By-law Enforcement Services Audit	Sept-15	6	2		4
FIVE YEAR TOTAL		266	211	16	39
FIVE YEAR PERCENTAGE			79%	6%	15%

* Note: Stats from 2015 4th Quarterly Report Card

Audit Department Balanced Scorecard

Strategies	Performance Measure	Actual 2013	Actual 2014	Actual 2015	Industry* Benchmk	2016 Target
Support the achievement of transparent, efficient and effective City government services	**Customers & Stakeholders Perspective**					
	• # of reports issued	14	13	35	n/a	25
	• The audit report was relevant and addressed the priority issues (out of 5)	4	4	3.2[3]	n/a	4
	• Audit recommendations accepted	100%	100%	100%	88%	100%
	• Audit recommendations implemented (last 5 yrs.)	71%	78%	79%	80%	80%
Deliver value-added, cost-effective and innovative audit services	**Customers & Stakeholders Perspective**					
	• % direct hours dedicated to:					
	assurance	62%	68%	66%	n/a	75%
	advisory	22%	12%	25%	n/a	15%
	investigations	16%	20%	9%	n/a	10%
	• Clients/stakeholders rating of the audit recommendations as 'value-added' (out of 5)	4	4	3.2[3]	n/a	4
	Financial Accountability Perspective					
	• Operating Budget variance	-2%	-1.7%	-35.3% [4]	n/a	0%
	• Cost per billable hour	$117.06	$118.03	$124.60	$108.82[1] $200.00[2]	$118.00
	• Cost savings/avoidance identified through Audit services	$2.2M	0	$11,700	n/a	n/a
	Internal Processes Perspective					
	• % Completion of Audit Plan	84%	81%	87%	75%	75%
	• % Target budget hours met within 10%	92%	90%	92%	79%	80%
	• Direct project hours to total hours available	76%	74%	76%	72%	75%
Maintain a respectful, team-oriented and professional workplace	**Learning & Growth Perspective**					
	• Approved staff complement	7	7	6.72	6-10	6
	• Number of Auditors (FTE) to total organizational staff	1:1449	1:1458	1:1518	1:1222	1:1701
	• % of auditors with professional designations	100%	100%	100%	82%	100%
	• Annual evaluation for each staff member	100%	100%	100%	n/a	100%
	• Number of training hours/FTE	41	14	43	n/a	40
	• Average level of staff satisfaction per annual survey (out of 5)	4.90	4.90	4.90	n/a	4.0

* Industry is represented by the Association of Local Government Auditors (ALGA/CALGA) which represents local government audit organizations in both the United States and Canada. The latest comparative survey was published in March 2013.

[1] Industry Benchmark

[2] Fully blended rate (partner to junior) based on a review of local professional services firms

[3] The Department has initiated a post-project meeting process with all clients and will also look for opportunities identified through the Peer Review.

[4] Surplus is mainly due to unused funding for the Independent Fairness Commissioner (IFC) and Lobbyist roles. Surplus salaries due to departmental vacancies.

Who We Are

Our greatest strength is our 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.

Bryan Mansky, MBA, CPA, CMA, CIA
City Auditor

Micheal Giles, CPA, CA, CIA
Deputy City Auditor

Larissa Klimchak, CPA, CMA, CIA
Project Leader

Sadia Aslam, CPA, CA
Auditor

Kim Fox, BBA
Executive Assistant

How to Reach Us

All of our reports become public documents and are available on our website once submitted to City Council.
To receive more information about our department, please contact us at:

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

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

Website: www.winnipeg.ca/audit/

Fraud and Waste Hotline
1-866-840-5837
www.winnipeg.ca/audit