Winnipeg

Report to Audit Committee
Status of Audit Recommendations
Quarterly Report Card - Summary
2018 – Quarter 1

To be leaders in building public trust in our civic government

Audit Department

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Prepared: April 2018

Status of Audit Recommendations
Quarterly Report Card – 2018 Quarter 1

What is the 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 for completion. The subsequent implementation of the audit recommendations in accordance with the action plans is the responsibility of the Public Service.

The Quarterly Report Card summarizes the status of:

- the specific recommendations targeted for completion in the current quarter as indicated by the Public Service;
- the specific recommendations from each Audit report currently in progress and the target date for completion; and
- the number of Audit recommendations implemented to date.

How is the Quarterly Report Card produced?

The Audit Department provides a template of outstanding audit recommendations to the Department Director responsible for implementing the recommendations. The templates are forwarded to the Audit Department for review and compilation. Documentation supporting the implementation of recommendations is reviewed to confirm implementation has occurred. For recommendations in progress, an implementation strategy and timeframe is provided. For recommendations not to be implemented, an explanation is provided. Overall, the *Quarterly Report Card* presents management's representations as to the status of recommendations implemented, in progress or not to be implemented. The *Quarterly Report Card* is produced at the end of March, June, September and December and is presented by the City Auditor at the next Audit Committee meeting along with any observations he may have.

How long does the Audit Department follow up for?

Quarterly Report Cards are typically completed for five (5) 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. Included is a complete history of status updates relating to those recommendations not 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.

Recommendations Targeted for Completion in 2018 Qtr 1

Audit Report	Recommendation # Targeted for Completion in Current Quarter	Revised Implementation Date
Community By-Law Enforcement Services Audit	5	3rd Qtr 2018
Review of the Hired Equipment Process Audit	5	2nd Qtr 2018
Traffic Signals Branch Performance Audit	6	3rd Qtr 2018
Emergency Mechanical Services Branch Audit *	1	Implemented
	9	Implemented
	10	Implemented

Three (3) recommendations were targeted for implementation in the 1st Quarter of 2018. No additional recommendations were implemented ahead of schedule.

* Winnipeg Fire Paramedic Service management implemented three (3) recommendations in the 1st Quarter of 2018 that were targeted for implementation in the 4th Quarter of 2017 for the Emergency Mechanical Services Branch Audit. The department did not provide an update for the 4th Quarter of 2017 status report.

Recommendations Completed in 2018 Qtr 1

Emergency Mechanical Services Branch Audit

Rec #1 We recommend that the Director of EMSB develop procedures to ensure that the Branch is keeping appropriate records in the electronic records including work performed by EMSB staff, vehicle reports from fire station staff, and work performed by external service providers.

Rec #9 We recommend that the WFPS develop a needs assessment for information and procure an information system that will handle its information and reporting needs.

City Auditor comment:

The WFPS did not conduct an IS needs assessment for EMSB. The Department advised that they lacked funds to source an alternate platform and therefore worked with WMFA to enhance system functionality and embed into EMSB operational processes. There is ongoing effort to address data integrity and software support with WFMA.

Rec #10 We recommend that the Director of EMSB develop a standard operating procedures manual to inform employees of requirements and their responsibilities outside of repairs.

Recommendations Not To Be Implemented in 2018 Qtr 1

None.

Recommendations in Progress as at 2018 Qtr 1

Audit Report	Recommendation #s Implemented	Recommendation #s Not to be Implemented	Recommendations In Progress			
			Recommendation #s In Progress	Targeted for Completion in:		
				2nd Qtr 2018	3rd Qtr 2018	4th Qtr 2018 or later
Traffic Signals Branch Performance Audit, 2011	1, 2, 4, 5, 7, 8, 11, 12, 13, 14, 15, 16, 17, 18, 19	3	6, 9, 10		6, 9, 10	
Review of the Winnipeg Public Library Services, 2012	2, 3, 4, 5, 6, 7, 9	8	1	1		
Review of the Hired Equipment Process, 2012	1, 3, 7, 8	-	2, 4, 5, 6, 9	5, 6, 9	2, 4	
Non-Monetary Real Estate Grants Audit, 2013	1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12	-	2			2
Waverley West Arterial Road Project Audit, 2014	1, 2, 3, 4, 6	-	5			5
Community By-law Enforcement Services Audit, 2015	1, 2, 3, 4	6	5		5	
Emergency Mechanical Services Branch Audit, 2015	1, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15	-	2, 3		2, 3	
TOTAL			**14**	**4**	**8**	**2**

The Public Service has reported that four (4) of the fourteen (14) recommendations in progress should be implemented by June 30, 2018. The status of the recommendations in progress will be the focus of our next report card.

Audit Recommendations Implemented to Date

Report	Total Report Recommendations	Recommendations Implemented		
		Total Implemented	Total Recommendations Not to be Implemented	Percent Complete
Traffic Signals Branch Performance Audit, 2011	19	15	1	84%
Review of the Winnipeg Public Library Services, 2012	9	7	1	89%
Review of the Hired Equipment Process, 2012	9	4		44%
Non-Monetary Real Estate Grants Audit, 2013	12	11		92%
Waverley West Arterial Road Project Audit, 2014	6	5		83%
Community By-law Enforcement Services Audit, 2015	6	4	1	83%
Emergency Mechanical Services Branch Audit, 2015	15	13		87%
TOTAL	**76**	**59**	**3**	**82%**

As at March 31, 2018, fifty-nine (59) of the seventy-six (76) recommendations (82%) contained in this Report Card have been completed.