Winnipeg

Report to Audit Committee
Status of Audit Recommendations
Quarterly Report Card - Summary
2018 – Quarter 4

To be leaders in building public trust in our civic government

Audit Department

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Prepared: January, 2019

Status of Audit Recommendations
Quarterly Report Card – 2018 Quarter 4

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 4

Audit Report	Recommendation # Targeted for Completion in Current Quarter	Revised Implementation Date
Community By-Law Enforcement Services Audit	5	Implemented
Review of the Hired Equipment Process Audit	2	2nd Qtr 2019
	5	1st Qtr 2019
	6	1st Qtr 2019
Waverley West Arterial Roads Project Audit	5.8	1st Qtr 2019
	5.9	1st Qtr 2019
* Legal Services Department Audit	2, 5, 9	Implemented
	3	3rd Qtr 2019
	4	2nd Qtr 2019
	8	Implemented ahead of schedule
* Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit	1, 3, 4, 5, 7, 12, 14, 15, 20, 21, 22, 23, 25, 26, 27, 28, 30, 31, 32, 33, 35	Implemented (to be confirmed in Q3 2019)
	34	Implemented ahead of schedule (to be confirmed in Q3 2019)
* William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit	5	Implemented ahead of schedule
	7	Implemented

Eight (8) recommendations were targeted for implementation in the 4th Quarter of 2018. Three (3) recommendations were implemented ahead of schedule. Twenty-six (26) recommendations were implemented before or in the 4th Quarter of 2018.

** New to the Quarterly Report Card process.*

Recommendations Completed in 2018 Qtr 4

Community By-Law Enforcement Services Audit	
Rec #5	Vehicles have been received from Winnipeg Fleet Management Agency (WFMA) in October 2018 and is currently operational.
Legal Services Department Audit	
Rec #2	Internal management systems to provide ongoing oversight of staff have been developed.
Rec #5	Legal Services, in consult with corporate management, have determined and developed criteria to identify files which have the potential for significant impact to the City of Winnipeg.
Rec #8	A business case was prepared and submitted to the 2019 budget process. Should the proposal be approved, it is anticipated that the implementation of the information system would occur prior to the end of Q4 of 2019.
Rec #9	The City Solicitor has regular monthly meetings scheduled with the CCSO to communicate critical issues.
Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit	
Rec #'s 1, 3, 4, 5, 7, 12, 14, 15, 20, 21, 22, 23, 25, 26, 27, 28, 30, 31, 32, 33, 34, 35	Completed. *Implemented recommendations have not been confirmed by the City Auditor and will be done in Q3 2019 when facilities are open for season.*
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit	
Rec #5	The Administrative Report Template and Instructions document have been updated to include the minimum disclosures.
Rec #7	The Briefing Note and Briefing Note Template have been updated.

Recommendations Not To Be Implemented in 2018 Qtr 4

Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit	
Rec #17	Review completed. Swimming ability is tested to enter deep ends and admission standards include consideration of factors such as age, swimming ability, height, guardian supervision within arm's reach, lifejacket use and potential restrictions to the shallow end.
Rec #19	Not to be implemented. Management disagrees with recommendation. Currently, all outdoor pool tanks are light in colour, which meets the Manitoba Regulation. The Audit references Public Pool Safety Standards for best practice, which further states that in the event that this standard varies from a Provincial/Territorial regulation, the Provincial/Territorial regulation shall prevail. Management will discuss the recommendation of white tanks with Manitoba Public Health and possibly consider in the future. To ensure safety standards are consistent throughout the City of Winnipeg, any changes to the outdoor pool tank standard should also be consistently applied to indoor pool operations.
Rec #24	The roped off splash zone will not be implemented. As an alternative, the Province suggested considering painting the pool floor in the future to define the splash down zone rather than roping off the area.

Recommendations in Progress as at 2018 Qtr 4

Audit Report	Recommendation #s Implemented	Recommendation #s Not to be Implemented	Recommendations In Progress			
			Recommendation #s In Progress	Targeted for Completion in:		
				1st Qtr 2019	2nd Qtr 2019	3rd Qtr 2019 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	9	6, 10	
Review of the Hired Equipment Process, 2012	1, 3, 7, 8, 9	-	2, 4, 5, 6	5, 6	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, 5	6				
* By-Law Amalgamation Audit, 2018			1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11	11		1, 2, 3, 4, 5, 6, 7, 8, 9, 10
* Legal Services Department Audit, 2018	2, 5, 8, 9		1, 3, 4, 6, 7	6	1, 4	3, 7
* Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit, 2018	1, 3, 4, 5, 7, 12, 14, 15, 20, 21, 22, 23, 25, 26, 27, 28, 30, 31, 32, 33, 34, 35	17, 19, 24	2, 6, 8, 9, 10, 11, 12, 13, 15, 16, 18, 29, 36		6	2, 8, 9, 10, 11, 12, 13, 15, 16, 18, 29, 36
* William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	5, 7		1, 2, 3, 4, 6, 8, 9, 10, 11, 12, 13, 14, 15	1, 3	4, 13	2, 6, 8, 9, 10, 11, 12, 14, 15
TOTAL			**50**	**8**	**10**	**32**

The Public Service has reported that eight (8) of the fifty (50) recommendations in progress should be implemented by March 30, 2019. The status of the recommendations in progress will be the focus of our next report card.

* *New to Quarterly Report Card Process.*

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 Hired Equipment Process, 2012	9	5		56%
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	5	1	100%
* By-Law Amalgamation Audit, 2018	11			0%
* Legal Services Department Audit, 2018	9	4		44%
* Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit, 2018	36	22	3	69%
* William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	15	2		20%
TOTAL	**123**	**69**	**5**	**60%**

As at December 31, 2018, sixty-nine (69) of the one hundred twenty-three (123) recommendations (60%) contained in this Report Card have been completed.

** New to Quarterly Report Card process.*