City of Winnipeg – Audit Department

Quarterly Report Card – Audit Recommendations

2020 – Quarter 2 Summary

For more information visit: Winnipeg.ca/audit

Quarterly Report Card– 2020 Quarter 2- Summary

Audit Recommendations

Once an Audit is complete, the next step is implementation of the recommendations. The Audit Department provides a list of the audit recommendations to the Public Service Director of the department that was audited. The Public Service prepares an action plan and target for completion date. The implementation of the audit recommendations is the responsibility of the Public Service.

The Public Service provides status updates quarterly for all recommendations. For recommendations in progress this includes a target completion date. Documentation supporting implementation and progress is reviewed by the Audit Department for confirmation. If the Public Service indicates that a recommendation will not be implemented, residual risk is identified and discussed with the Department and reported to Audit Committee.

After presentation to the Audit Committee these are posted at: Audit Quarterly Reports

The Quarterly Report Card summarizes the status of:

- recommendations targeted for completion in the current quarter (as indicated by the Public Service)
- recommendations currently in progress and the target date for completion
- the number of recommendations implemented to date

Quarterly reports are typically completed for five years following the issue date of an audit report.

Recommendations in Progress –2020 Quarter 2

Audit Report	Recommendation numbers implemented	Recommendation numbers not to be implemented	Recommendation numbers in Progress	Target dates for implementation of recommendations in progress					
				2020 Qtr 3	2020 Qtr 4	2021 Qtr 1	2021 Qtr 2	2021 Qtr 3	2021 Qtr 4 & beyond
By-Law Amalgamation Audit, 2018	-	-	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11	8, 9, 10, 11				1, 3, 4, 5, 6	2, 7,
Independent Fairness Commissioner-Summary Report Recommendations-July2019	1.1, 1.2, 1.4, 1.5, 1.8, 1.10, 1.11, 2.1, 2.3, 4.1, 4.2, 5.4, 5.5	1.3, 1.6, 2.2, 5.2	1.7, 1.9, 3.1, 5.1, 5.3	1.7, 5.1, 5.3	1.9, 3.1				
Legal Services Department Audit, 2018	1, 2, 5, 8, 9	-	3, 4, 6, 7		3, 4, 6, 7				
Non-Monetary Real Estate Grants Audit, 2013	1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12	-	2	2					
Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit, 2018	3, 5, 7, 8, 9, 10, 21, 23, 25, 27, 28, 29, 32 to be confirmed the Audit Dept in 2020 Qtr 3: 1, 2, 4, 11,12,13, 14,15, 22, 26, 30, 31, 36	6, 16 ,17, 19, 24, 34	18, 20, 33, 35,		18			20,33, 35	
Traffic Signals Branch Performance Audit, 2011	1, 2, 4, 5, 7, 8, 9, 10, 11, 12,13, 14, 15, 16, 17, 18, 19	3	6 *final report						
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	1, 3, 4, 5, 6, 7, 11, 13, 15	-	2, 8, 9, 10, 12, 14,		2, 12		8,9, 10,14		
TOTAL	**81**	**11**	**31***does not include Traffic Signals	**8**	**9**		**4**	**8**	**2**

Traffic Signals Branch Performance Audit. November 2010

The Traffic Signals Branch Performance Audit was completed in November 2010. The report made 19 recommendations which Public Works management planned to implement.

As of June 2020, 17 recommendations have been implemented; in 2014 Qtr 4 it was reported that one recommendation would not be implemented. The Audit Department has been tracking the implementation of the Audit recommendations for eight years, 34 quarters.

The specific recommendation that has not been implemented is:

Recommendation 6:
"Traffic Signals Branch management should develop procedures in regards to the submission, review and approval of overtime claims for travel time and should implement a process to ensure all overtime hours claimed are valid and supportable."

The Department has reported that work has been completed on this recommendation such as: work hours were revised to provide 24/7 coverage for emergencies; IS was working toward paperless timekeeping system; a delay in the implementation of TKMMS impacted implementation; and that there are currently ongoing internal discussions on protocols to manage emergency OT.

With this recommendation not being implemented, the Department is operating with an increased level of risk in this area.

Overtime is a normal and appropriate expenditure for meeting temporary spikes in workload demands. Implementing a process for submission and review of overtime claims may decrease overtime expenditures as well as ensure all claims are valid and supportable. Without processes in place there is a risk of non verifiable OT time claims, which may ultimately have financial impact.

The Audit recommendation implementation tracking is now complete and the audit will be closed.

Recommendations implemented in 2020 Quarter 2:

William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018		
No. 11	**Recommendation:** The Chief Administrative Officer should ensure the roles and responsibilities of Corporate Communications and of the Office of Public Engagement are formalized, documented and communicated to all departments.	**Action** City of Winnipeg Policy No. CO-013 was adopted by City Council effective September 26, 2019. Section 7 outlines the responsibilities for public engagement.

Recommendations Targeted for Completion in 2020 Quarter 2:

Audit Report	**Recommendation # Targeted for Completion in Quarter 2**	**Revised implementation date**
Independent Fairness Commissioner-Summary Report Recommendations-July2019	1.9	2020 Qtr 4
Independent Fairness Commissioner-Summary Report Recommendations-July2019	5.1	2020 Qtr 3
Non-Monetary Real Estate Grants Audit, 2013	2	2020 Qtr 3
Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit, 2018	18	2020 Qtr 4

Summary of Audit Recommendations

Report	Number of Recommendations	Recommendations Implemented	Recommendations Not to be Implemented	Percent Complete
By-Law Amalgamation Audit, 2018	11			0%
Independent Fairness Commissioner-Summary Report Recommendations-July2019	22	13	4	77%
Legal Services Department Audit, 2018	9	5		56%
Non-Monetary Real Estate Grants Audit, 2013	12	11		92%
Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit, 2018	36	26 *13 implementations to be confirmed 2020 Qtr 3	6	88%
Traffic Signals Performance Audit, 2011 City Auditor will no longer be tracking implementation status of these recommendations.	19	17	1	95%
William R. Clement Parkway/Sterling Lyon Parkway Extension Project Audit, 2018	15	9		60%
TOTAL	**124**	**81**	**11**	**74%**