City of Winnipeg – Audit Department

Implementation of Audit Recommendations Report
2021 – Quarter 1

For more information visit: Winnipeg.ca/audit

Implementation of Audit Recommendations Report- 2021 Quarter 1- 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

April 2021: Quarterly Report on the Implementation of Audit Recommendations for the period ending March 31, 2021

This report summarizes the status of:

- the number of recommendations implemented to date
- the number of recommendations that will not be implemented
- implementation of recommendations currently in progress and the target date for completion

Summary of Audit Recommendations

	Number of Recommendations				
Report	**Total**	**Implemented**	**In Progress**	**Not to be Implemented**	**Percent Complete**
By-Law Amalgamation Audit, 2018	11	-	11	-	0%
ContinuousMonitoring-AdvisoryReportApril2020	1	-	1	-	0%
Independent Fairness Commissioner-Summary Report Recommendations-July2019	22	17	1	4	95%
Legal Services Department Audit, 2018 Final report -all recommendations have been implemented	9	9	0		100%
Non-Monetary Real Estate Grants Audit, 2013	12	11	1		92%
Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit, 2018	36	22	8	6	77%
William R. Clement Parkway/Sterling Lyon Parkway Extension Project Audit, 2018	15	10	5		67%
TOTAL	**106**	**69**	**27**	**10**	**74%**

Recommendations implemented in 2021 Qtr 1

Independent Fairness Commissioner-Summary Report Recommendations-July2019		
1.7	Management should consider developing a standard market analysis template to ensure that a consistent approach is utilized, and that the analysis completed is appropriate and sufficiently thorough in every instance.	The market analysis and client questionnaires have been developed and reviewed by the City Auditor – to date no client requests have been processed for this type of transactions.

Independent Fairness Commissioner-Summary Report Recommendations-July2019		
5.1	A standard market analysis template should be created that clearly outlines and describes the full scope of inputs, analyses and disclosures required for a complete market analysis. These include, but are not limited to: • All criteria presented in the RETMF related to various occupancy costs on a total basis or cost per square foot; • Total estimated leasehold costs per year; • Total expected cost to the City for each specific location; • The Client Requirements Questionnaire in Appendix I of the RETMF should be required to be submitted with all client department requests for a property from PMB and RED; and • Amendments to the RETMF for the deficiencies observed should be considered by Management. • We also recommend that certain procedural elements associated with the completion of a market analysis, such as the process for undertaking a market scan, are clearly formalized within the template.	The market analysis and client questionnaires have been developed and reviewed by the City Auditor – to date no client requests have been processed for this type of transaction.

Safety Review of the City of Winnipeg Outdoor Aquatic Facilities Audit, 2018		
18	Adopt a medical condition admission standard. (implemented early)	The medical admission standard has been adopted. Signs at facility entrances will include: *Consult with a medical professional to determine the effect of your current health prior to starting any physical activity*. And *The user understands and assumes all risks associated with the use of any facilities or amenities on these premises.*

William R. Clement Parkway/Sterling Lyon Parkway Extension Project Audit, 2018		
2	We recommend that the Chief Administrative Officer create a process to ensure that major infrastructure commitments contained in secondary plan by-laws are completely capture in master plan documents for the City . Implemented as targeted	The CAO approved the terms of reference for the PEAC (Planning Executive Advisory Committee) on February 1, 2021.

Legal Services Department Audit, 2018		
3	Legal Services management should further develop the risk management program to identify the potential risks facing service delivery, the systems and processes in place to mitigate those risks and the resulting residual risk facing the Department. Implemented early	Implementation of a file tracking process and the centralized intake system for Legal Services Requests (LSR) have resulted in implementation of this recommendation. Legal Services will continue to look to implementing enhancements to risk management processes on an ongoing basis. As examples, in Q1 2021 further enhancements are being made to LSR and an Enterprise Content Management System (document management system) is under development and targeted for implementation in 2021.

Legal Services Department Audit, 2018		
4	Legal Services management should implement a file review process that includes conducting a quality control check of key information supported by a risk-based review of other major decisions in the Department's significant files. Implemented early	Team Leads actively supervise and review files assigned to lawyers under supervision. This includes a requirement for ongoing periodic reporting. Finally, the Legal Services Request (LSR) process implemented in 2020 (which must be followed by all departments to request legal services) provides a base level of tracking of requests and assignments. As part of a process of continuous improvement further opportunities will be explored once an Enterprise Content Management System is implemented in Legal Services, targeted for 2021.

Legal Services Department Audit, 2018		
7	The Legal Services Department should develop a system to compile the information necessary to perform a workload analysis. This should include both volume output metrics that cover all areas of service delivery as well as staff hours incurred, including overtime. Management should also ensure the level of detail for direct hours includes all hours expended on specific files and sub-categorized into relevant types of duties. Implemented early	Recommendation completed to the extent possible with current systems and technology. Workload analysis completed based on 2020 activity. This includes implementation of system to intake and track files (Legal Services Requests or LSR) as well as tracking of overtime hours. Improvements to work load analysis will be ongoing and will be aided by Enterprise Content Management system targeted for implementation in 2021

Recommendation numbers in Progress –2021 Quarter 1

Audit Report	Recommendation numbers implemented	Recommendation numbers not to be implemented	Recommendation numbers in Progress	Target dates for implementation of recommendations in progress				
				2021 Qtr 2	2021 Qtr 3	2021 Qtr 4	2022 Qtr 1	2022 Qtr 2 & beyond
By-Law Amalgamation Audit, 2018	-	-	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11			8, 9,10,11		1, 2,3, 4, 5, 6, 7
ContinuousMonitoring-AdvisoryReportApril2020	-	-	1			1		
Independent Fairness Commissioner-Summary Report Recommendations-July2019	1.1, 1.2, 1.4, 1.5, 1.7, 1.8, 1.10, 1.11, 2.1, 2.3, 3.1 ,4.1, 4.2,5.1, 5.3, 5.4, 5.5	1.3, 1.6, 2.2, 5.2	1.9*		1.9*			
Legal Services Department Audit, 2018	1, 2, 3,4, 5, 6, 7, 8, 9	-						
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	1, 3, 4, 5, 7, 8, 9, 10, 11,12, 13, 18, 21, 23, 25, 26,27, 28, 29, 30, 32, 36	6, 16 ,17, 19, 24, 34	2, 14, 15, 20, 22, 31, 33, 35,	22,31,35	2, 14, 15 20, 33			
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	1, 2, 3, 4, 5, 6, 7, 11, 13, 15	-	8, 9, 10, 12, 14,	8,9,10, 12,14				
TOTAL (106)	**69**	**10**	**27**	**9**	**6**	**5**	**-**	**7**
1.9* is under review by Legal Services 2** is under review by Legal Services								