Minutes – Executive Policy Committee – September 21, 2021

AUDIT COMMITTEE

Item No. 6 Municipal Cemeteries Investigation

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

The Executive Policy Committee, in its capacity as the Audit Committee, concurred in the recommendation of the Winnipeg Public Service and recommended to Council:

1. That the Municipal Cemeteries Investigation Report be received as information.

DECISION MAKING HISTORY:

Moved by Councillor Browaty,

That the recommendation of the Winnipeg Public Service be concurred in and forwarded to Council.

Yea:	Bowman, Allard, Browaty, Gillingham, Gilroy, Mayes, Rollins	7
Nay:		0

Carried

ADMINISTRATIVE REPORT

Title: Municipal Cemeteries Investigation

Critical Path: Audit Committee - Council

AUTHORIZATION

Author	Department Head	CFO	CAO
B. Mansky City Auditor	B. Mansky City Auditor		

EXECUTIVE SUMMARY

The Audit Department received several Fraud and Waste Hotline reports for the Municipal Cemeteries Branch. The reports included allegations regarding existing processes, lack of oversight for office staff, and field safety concerns. Our investigation focused on examining business processes and procedures, evaluating the adequacy of the cemeteries information system, and assessing the roles and responsibilities of the Branch.

A summary of the key observations include:

- There is limited oversight for the interment processes completed by the Customer Service Advisors and the Branch's Operations Manual needs to be updated.
- Annual performance reviews have not been completed in the last four years and job descriptions should be updated as required.
- Safety concerns were not communicated to the direct supervisor in accordance with City procedures and practices (i.e. written form).
- The cemeteries information system is adequate, however, the system's capabilities are not being fully utilized and has resulted in the majority of business processes being performed manually. This is due to the significant amount of data entry required for the Brookside Cemetery with limited resources and is expected to take 10 years or more.
- The Branch's employee car allowance claims are in accordance with City policies and there are adequate processes in place for tracking staff time.

RECOMMENDATIONS

1. That the Municipal Cemeteries Investigation Report be received as information.

REASON FOR THE REPORT

The report is being submitted in accordance with the City Organization By-law 7100/97 section 19(d)(iv) that the Audit Committee will "receive and review audit reports, and table such reports with its recommendations at a regular meeting of Executive Policy Committee."

IMPLICATIONS OF THE RECOMMENDATIONS

The most important component of an audit recommendation is its implementation. The Public Service is responsible for providing a management response to the report; their responses have been included in the attached report.

The Public Service has agreed to implement all of the recommendations. Six of the recommendations will be implemented by the end of 2021 and the seventh recommendation will be part of a long term action plan that will likely require ten years or more to complete.

HISTORY/DISCUSSION

The focus of the 2021 Audit Plan includes a number of investigations. The investigations are based on the areas identified as high-priority through preliminary examinations of previous year's Fraud and Waste Hotline reports. The Cemeteries Branch Investigation was one of those investigations identified within that audit plan. That plan was approved by Council on November 26, 2020.

FINANCIAL IMPACT

Financial Impact Statement

Date: June 10, 2021

Project Name:

Municipal Cemeteries Investigation

COMMENTS:

There are no financial implications to the recommendations of this report.

(Electronically signed by F. Dela Cruz)
Fernando Dela Cruz, CPA, CGA
Acting Manager of Finance (Campus)
Corporate Finance Department

CONSULTATION

This Report has been prepared in consultation with:

Planning, Property and Development Department

OURWINNIPEG POLICY ALIGNMENT

01-3 Prosperity - Direction 1 - Provide Efficient and Focused Civic Administration and Governance

This report supports the demonstration of accountability through reporting and to continuously pursue innovative, streamlined service delivery and decision-making processes.

WINNIPEG CLIMATE ACTION PLAN ALIGNMENT

The City of Winnipeg Audit Department provides assurance on the efficiency, effectiveness and economy of City programs and activities, thus enabling an organizational operating environment that promotes support of the vision and targets of the Winnipeg Climate Action Plan.

SUBMITTED BY

Department: Audit Department
Prepared by: Bryan Mansky, City Auditor
Date: June 2021

Attachments: