City of Winnipeg – Audit Department

Implementation of Audit Recommendations Report
2022 – Quarter 1

For more information visit: Winnipeg.ca/audit

Implementation of Audit Recommendations Report- 2022 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: Implementation of Audit Recommendations Reports

April 2022: Quarterly Report on the Implementation of Audit Recommendations for the period ending March 31, 2022

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 the Implementation of Audit Recommendations at March 31, 2022

	Number of Recommendations				
Audit Reports	**Total**	**Implemented**	**In Progress**	**Not to be Implemented**	**Percent Complete**
Automatic Vehicle Locator Investigation-June 21	6	1	5		17%
Board of Revision Audit - June 2021	18	9	9		50%
Final Report: Business Improvement Zone Governance Review 2021	1	1			100%
By-Law Amalgamation Audit, 2018	11		11		0%
ContractVendorManagementAudit2020	9	1	8		11%
Municipal Cemeteries Investigation June 2021	7	6	1		86%
William R. Clement Parkway/Sterling Lyon Parkway Extension Project Audit, 2018	15	10	5		66%
	67	**28**	**39**		**42%**

Recommendations implemented and confirmed in 2022 Qtr 1

Documentation supporting the implementation was reviewed and confirmed by the City Auditor.

Business Improvement Zone Governance Review 2021		
1.	We recommend that the Director of Planning, Property and Development create, and make accessible, additional support and/or guidance materials. Based on observations of comparator cities and discussions with stakeholders, at minimum we expect development of a series of publicly available support documents, including: - More comprehensive step-by-step guidance for prospective BIZ; - High-level roles and responsibilities for key participants; - An orientation to BIZ for new businesses and new board members, including City Councillors; -Templates for all submissions required by the BIZ Procedures By-Law; -Templates or samples for BIZ policies such as procurement, recruitment and hiring;	The recommendation has been confirmed as implemented – the Business Improvement Zone web page has been updated. **winnipeg.ca/ppd/Business Improvement Zones**

	Board of Revision Audit - June 2021	
1.	We recommend City Clerk's update the Board of Revision Practices and Procedures Manual to include a responsibility for the Appeals Manager to report to Council, at the time of Board member appointment, on the status of key responsibilities performed by the Chair of the Board over the past year. The City Clerk recommend the Board Manual update to Council for approval.	The Board of Revision Manual has been updated and approved by Council – on March 24,2022 http://clkapps.winnipeg.ca/DMIS/permalink.asp?id=M20220324(RM)C-53
2.	We recommend City Clerk's and the Chair of the Board revise the roles and responsibilities of the Appeals Manager and the Chair of the Board in the Board of Revision Practices and Procedures Manual to clearly distinguish their responsibilities and align with leading practices. The City Clerk recommend the Board Manual update to Council for approval.	The Board of Revision Manual has been updated and approved by Council – on March 24,2022 http://clkapps.winnipeg.ca/DMIS/permalink.asp?id=M20220324(RM)C-53

3.	We recommend the Annual Report be revised to include at a minimum: the number of appeals heard and value of appeals submitted to the Board of Revision by residential, non-residential and business, decisions made by the Board (decrease, increase or no change), the number of applications withdrawn and the number of appeals resolved through a settlement by agreement. The Chair of the Board and the Appeals Manager, in consultation with Council, identify any additional performance measures or information to include in the Annual Report to ensure the Board is meeting its goal. City Clerk's should update the Board of Revision Practices and Procedures Manual to include all the performance measures to be reported on in the Annual Report. The City Clerk recommend the Board Manual update to Council for approval.	The Board of Revision Manual has been updated and approved by Council – on March 24,2022 http://clkapps.winnipeg.ca/DMIS/permalink.asp?id=M20220324(RM)C-53
4.	We recommend the Chair of the Board and the Appeals Manager establish and document, in the Board of Revision Practices and Procedures Manual, the timeframe within which the Chair of the Board shall present the Annual Report to Council. The City Clerk recommend the Board Manual update to Council for approval.	The Board of Revision Manual has been updated and approved by Council – on March 24,2022 http://clkapps.winnipeg.ca/DMIS/permalink.asp?id=M20220324(RM)C-53
5.	We recommend the Chair of the Board and the Appeals Manager, in consultation with Council, define the information the Chair of the Board should document and obtain related to their duties of monitoring hearings and evaluating the performance of the Board. This process should be formalized and documented in the Board of Revision Practices and Procedures Manual. The City Clerk recommend the Board Manual update to Council for approval.	The Board of Revision Manual has been updated and approved by Council – on March 24,2022 http://clkapps.winnipeg.ca/DMIS/permalink.asp?id=M20220324(RM)C-53

6.	We recommend the Appeals Manager provide a summary of the observations made by the Chair of the Board on board member performance, to the Executive Policy Committee as part of the board member re-appointment process. This responsibility should be formalized and documented in the Board of Revision Practices and Procedures Manual. The City Clerk recommend the Board Manual update to Council for approval.	The Board of Revision Manual has been updated and approved by Council – on March 24,2022 http://clkapps.winnipeg.ca/DMIS/permalink.asp?id=M20220324(RM)C-53
14.	We recommend the Appeals Manager include the retention of the Board member training material with City Clerk's as a responsibility of the Appeals Manager in the Board of Revision Practices and Procedures Manual. The City Clerk recommend the Board Manual update to Council for approval	The Board of Revision Manual has been updated and approved by Council – on March 24,2022 http://clkapps.winnipeg.ca/DMIS/permalink.asp?id=M20220324(RM)C-53
16.	We recommend the Appeals Manager enhance the existing Board Clerks training material to include the role of the Board of Revision, the Board of Revision appeal process and the Board Clerks' role and responsibilities.	The Board Clerks training material has been updated to include the role of the Board of Revision, the Board of Revision appeal process and the Board Clerks' role and responsibilities.

Recommendations Targeted for Completion in 2022 Quarter 1:

Implementation dates are revised by the public service for a variety of reasons. Delays can be attributed to external factors such as the pandemic and conflicting priorities. Explanations for the delays are reviewed by the City Auditor to confirm that they are reasonable.

Audit Report	**Recommendation # Targeted for Completion in Quarter 1**	**Revised implementation date**
Automatic Vehicle Locator Investigation-June 21	2	2022 Qtr 4
Automatic Vehicle Locator Investigation-June 21	3	2022 Qtr 4
Municipal Cemeteries Investigation June 2021	1	2022 Qtr 2
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	8	2022 Qtr 2
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	9	2022 Qtr 2
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	10	2022 Qtr 2
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	12	2022 Qtr 2
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	14	2022 Qtr 2

Recommendation numbers in Progress – 2022 Quarter 1

Implementation status updates were provided by management and were reviewed by the City Auditor.

Audit Report	**Recommendation numbers already implemented**	**Recommendation numbers in progress**	**Recommendation numbers not to be implemented**				
				2022 Qtr 2	**2022 Qtr 3**	**2022 Qtr 4**	**2023 Qtr 1 & beyond**
Automatic Vehicle Locator Investigation-June 2021	1	2, 3, 4, 5, 6				2,3,4,5 ,6	
Board Of Revision Audit - June 2021	1,2,3,4,5,6,7, 14,16	8,9,10,11,12,13, 15 ,17,18		9,10,11,12, 13,15,18	8	17	
By-Law Amalgamation Audit, 2018		1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11				1, 3,4, 5, 6, 8, 9, 10, 11	2, 7
Contract Vendor Management Audit 2020	1	2, 3, 4, 5, 6, 7, 8, 9		2	3, 4, 5, 6, 8, 9	7	
Municipal Cemeteries Investigation – June 2021	2, 3, 4, 5, 6, 7	1		1			
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	**27**	**39**		**14**	**7**	**16**	**2**