**Minute No. 456**
**Report – Executive Policy Committee – May 18, 2022**

**Item No. 22 Implementation of Audit Recommendations - 2021 Quarter 4 - Summary Report**

COUNCIL DECISION:

Council concurred in the recommendation of the Executive Policy Committee and adopted the following:

1. That the Implementation of Audit Recommendations Status - 2021 Quarter 4 report be received as information.

**Report – Executive Policy Committee – May 18, 2022**

DECISION MAKING HISTORY:

Moved by His Worship Mayor Bowman,

That the recommendation of the Executive Policy Committee be adopted by consent.

Carried

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On May 18, 2022, the Executive Policy Committee, in its capacity as the Audit Committee, concurred in the recommendation of the Winnipeg Public Service and submitted the matter to Council.

David Grant submitted a communication dated May 17, 2022, with respect to the matter.

# ADMINISTRATIVE REPORT

**Title:** Implementation of Audit Recommendations - 2021 Quarter 4 - Summary Report

**Critical Path:** Audit Committee - Council

## AUTHORIZATION

| Author | Department Head | CFO | CAO |
|---|---|---|---|
| B. Mansky | B. Mansky<br>City Auditor | | |

## EXECUTIVE SUMMARY

In 2006, the Status of Audit Recommendations Quarterly Report Card was introduced at the request of Audit Committee. The Quarterly Report Card is produced at the end of March, June, September and December and is presented at the next Audit Committee meeting.

The Implementation of Audit Recommendations report process enables the City Auditor to provide Audit Committee with assurance that the Public Service has implemented recommendations from past audit reports. The report also provides status updates on the implementation progress of outstanding recommendations.

This report provides information on the 89 recommendations from eight audit reports as at December 31, 2021.

## RECOMMENDATIONS

1. That the Implementation of Audit Recommendations Status -2021 Quarter 4 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

There are no implications arising from receiving this report as information.

**HISTORY/DISCUSSION**

The attached report provides the results of the Audit Department's review for the period October 1, 2021- December 31, 2021 for the 89 recommendations from eight audit reports.

In 2021 Qtr 4:
Three new audit reports were added to the Implementation of Audit Recommendations follow up process and report:

- Automatic Municipal Cemeteries Investigation;
- Board of Revision Audit;
- Municipal Cemeteries Investigation.

One recommendation was subject to Auditor confirmation – one recommendation was confirmed as implemented.

Seven recommendations were targeted for implementation – one recommendation was implemented; six implementations were delayed.

| Audit Report | Recommendation # Targeted for Completion in 2021 Quarter 4 | Status |
|---|---|---|
| Independent Fairness Commissioner-Summary Report Recommendations-July2019 | 1.9 | Implemented |
| Business Improvement Zone Governance Review 2021 | 1 | Implementation delayed |
| William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018 | 8, 9, 10, 12, 14 | Implementation delayed |

Where applicable, documentation supporting the implementation was reviewed by the City Auditor to confirm the status update and whether or not implementation has occurred. With respect to the recommendations in progress, status updates were provided by management and reviewed by the Audit Department. 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.

**FINANCIAL IMPACT**

## Financial Impact Statement

**Date:** February 10, 2022

**Project Name:**

**Implementation of Audit Recommendations - 2021 Quarter 4 - Summary Report**

**Comments:**

There are no financial implications associated with receiving this report as information.

*"electronically approved by J. Peters"*
Jocelyn Peters, CPA, CGA
Manager of Finance & Administration (Campus)

**CONSULTATION**

This Report has been prepared in consultation with:

Chief Administrative Office
Corporate Finance
City Clerks
Customer Services & Communications
Planning, Property and Development
Public Works

**OURWINNIPEG POLICY ALIGNMENT**

N/A

**WINNIPEG CLIMATE ACTION PLAN ALIGNMENT**

N/A

**WINNIPEG POVERTY REDUCTION STRATEGY ALIGNMENT**

N/A

**SUBMITTED BY**

Department: Audit
Division: Audit
Prepared by: B. Mansky, City Auditor
Date: March 2022
File No: n/a

Attachments: 2021 Qtr 4 - Implementation of Audit Recommendations Report