Minutes – Executive Policy Committee – June 15, 2022

AUDIT COMMITTEE

Item No. 1 Reissuance of Two Audit Department Reports

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 updated Automatic Vehicle Locator Investigation Report and 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, Chambers, Gilroy, Mayes, Rollins	7
Nay:		0

Carried

David Grant submitted a communication dated June 14, 2022, with respect to the matter.

ADMINISTRATIVE REPORT

Title: Reissuance of Two Audit Department Reports

Critical Path: Audit Committee – Council

AUTHORIZATION

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

EXECUTIVE SUMMARY

The Automatic Vehicle Locator Investigation report and the Cemeteries Branch Investigation report were received as information by Winnipeg City Council on September 29, 2021. In an appendix, under the heading Approach and Criteria, both reports contained a statement that the work was completed in compliance with Generally Accepted Government Auditing Standards. This was an incorrect statement. The work performed in relation to this project does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The statement has been revised to read:

> *The work performed in relation to this report does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The work performed does conform to Audit Department standards for independence, objectivity and quality. We believe we have performed sufficient work in satisfaction that the evidence obtained provides a reasonable basis for our findings and conclusions.*

As noted in the statement above, the findings, conclusions and subsequent recommendations in both reports are unchanged, they remain well supported by the evidence.

In the interest of full transparency and in compliance with Generally Accepted Government Auditing Standards we are required to re-issue the updated reports.

RECOMMENDATIONS

That the updated Automatic Vehicle Locator Investigation Report and 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

Reissuance of the reports will ensure the updated reports are available on the publically accessible website.

HISTORY/DISCUSSION

The Audit Department performs its audit work in accordance with Generally Accepted Government Auditing Standards. These standards provide professional guidance for government-related audits and require us to follow relevant CPA Canada auditing standards where they are applicable to our work.

The City of Winnipeg Audit Department has successfully passed two peer reviews recognizing that the Department's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with Generally Accepted Government Auditing Standards (GAGAS) and legal and regulatory requirements for audit and attestation engagements.

The Audit Department also delivers investigation services primarily based on information identified in reports submitted through the Fraud and Waste Hotline. The Automatic Vehicle Locator Investigation report and the Cemeteries Branch Investigation report were both projects that originated from past year's Fraud and Waste Hotline reports. The work performed in relation to this project does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards.

The Automatic Vehicle Locator Investigation report and the Cemeteries Branch Investigation report were received as information by Winnipeg City Council on September 29, 2021. In an appendix, under the heading Approach and Criteria, both reports contained a statement that the work was completed in compliance with Generally Accepted Government Auditing Standards. This was an incorrect statement. The statement has been revised to read:

> *The work performed in relation to this report does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The work performed does conform to Audit Department standards for independence, objectivity and quality. We believe we have performed sufficient work in satisfaction that the evidence obtained provides a reasonable basis for our findings and conclusions.*

The Audit Department wishes to assure the reader that the findings, conclusions and subsequent recommendations in the report are unchanged, they remain well supported by the evidence. While revising the reports, other minor edits were also completed, none that impact the quality of evidence, conclusions or recommendations. We also added a section to explain to readers the reason for the updated report.

Upon identification of the issue both reports were removed from our website. The two reports are being resubmitted to be received as information and the revised versions will be reposted to the website in order to be transparent and as required by Generally Accepted Government Auditing Standards.

FINANCIAL IMPACT

Financial Impact Statement **Date:** May 25, 2022

Project Name:

Reissuance of Two Audit Department Reports

COMMENTS:

There is no financial impact associated with the recommendation of this report.

Jocelyn Peters - May 25, 2022
Jocelyn Peters CPA, CGA
Manager of Finance & Administration (Campus)

CONSULTATION

This Report has been prepared in consultation with: N/A

OURWINNIPEG POLICY ALIGNMENT

Leadership and Good Governance

1. Establish and implement priority actions through evidence-informed decision-making processes.
2. Promote trust and government responsiveness through meaningful, inclusive and informed community engagement.
3. Achieve community-responsive service delivery through an aligned, integrated, collaborative and results-oriented organizational culture.

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.

WINNIPEG POVERTY REDUCTION STRATEGY ALIGNMENT

N/A

SUBMITTED BY

Department: Audit Department
Prepared by: Bryan Mansky
Date: May 13, 2022

Attachments: