City of Winnipeg – Audit Department

Implementation of Audit Recommendations Report
2022 – Quarter 2

For more information visit: Winnipeg.ca/audit

Implementation of Audit Recommendations Report- 2022 Quarter 2 - 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 June 30, 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 June 30, 2022

	Number of Recommendations				
Audit Reports	**Total**	**Implemented**	**In Progress**	**Not to be Implemented**	**Percent Complete**
Automatic Vehicle Locator Investigation June 2021	6	1	5		17%
Board of Revision Audit - June 2021	18	15	3		83%
By-Law Amalgamation Audit, 2018	11		11		0%
Contract Vendor Management Audit 2020	9	2	7		22%
Final report: Municipal Cemeteries Investigation June 2021	7	7			100%
William R. Clement Parkway/Sterling Lyon Parkway Extension Project Audit, 2018	15	10	5		66%
	66	35	31		53%

Recommendations implemented and confirmed in 2022 Qtr 2

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

	Board of Revision Audit - June 2021	
10.	We recommend the Assessment and Taxation Department enhance the communication to residents, with the Assessment Notice, of the opportunity to first reach out to Assessment to discuss the assessed value and utilize the Revision by Agreement.	The Assessment and Taxation Department included a brochure with the 2023 property assessment notices that provides additional information regarding if an assessment can be revised. Section 15.1 of the Municipal Assessment Act allows for the possibility of non-characteristic (error made or new information becomes available) changes to the assessment upon agreement between the owner and assessor. • without application to Board of Revision prior to application deadline • with application to Board of Revision after application deadline, prior to start of the hearing
11.	We recommend City Clerk's and the Chair of the Board revise the Board Order to include a more detailed reason for the Board's decision. The Board Order should identify, at a minimum, the issue with the assessment, the key information presented by the assessor and the appellant, the information relied on in the decision-making process including how the Board panel made their decision and what information they considered or did not consider. The City Clerk update the Board of Revision Practices and Procedures Manual with the additional information and a Board Order template and recommend the Board Manual update to Council for approval.	Recommendation #11 was part of the BOR report to July 13, 2022 EPC for implementation which was adopted by Council on July 21,2022. Council Minutes July 21. 2022 The BOR will move to implement the revised Order as part of their decision-making process. *to be confirmed by the City Auditor 2022 Qtr 3

12.	We recommend City Clerk's identify preferred qualifications, experience or knowledge in property or business assessment, property appraisal, real estate or law as part of the Boards and Commissions annual recruitment process for the Board of Revision.	The web site has been updated outlining qualifications of board members. https://winnipeg.ca/clerks/toc/recruitment.stm
13.	We recommend City Clerk's review and recommend an increase to the remuneration of the Board Chair and Board members. The recommended remuneration should align with the requested qualifications and experience for Board members as well as the roles and responsibilities as described in the Boards Practices and Procedures Manual. City Clerk's should review and consider the remuneration rates in other jurisdictions for comparison.	Recommendation #13 was part of the BOR report to July 13, 2022 EPC for implementation which was adopted by Council on July 21, 2022. Council Minutes July 21. 2022 The Appeals Manager will move to implement the renumeration change. *to be confirmed by the City Auditor 2022 Qtr 3
15.	We recommend City Clerk's seek Council approval for the purpose and amount of the monthly stipends paid to the Chair and the Deputy Chair and recommend the appropriate revisions to the By-law to Council for approval.	Recommendation #14 was part of the BOR report to July 13, 2022 EPC for implementation which was adopted by Council on July 21, 2022. Council Minutes July 21. 2022 The Appeals Manager will move to implement the renumeration change. *to be confirmed by the City Auditor 2022 Qtr 3
18.	We recommend City Clerk's review and evaluate the role of the Board Clerk sitting in during the hearings and consult with the Chair of the Board on the role of the Board Clerks in the hearing to ensure these resources are used effectively and efficiently. The City Clerk report to Council on the decision made to continue or to revise the practice of the Board Clerks attending the hearings.	Recommendation #18 was part of the BOR report to July 13, 2022 EPC for implementation which was adopted by Council on July 21, 2022. Council Minutes July 21. 2022

	Contract Vendor Management Audit 2020	
1.	We recommend that the Chief Administrative Officer develop an online version of the Procurement and Contact Administration course, with consideration for the needs of less experienced and part-time contact administrators. This could also be used as a refresher for experienced contact administrators.	The course content is available on Materials Management Intranet site. Additionally, ad hoc course are being offered as required which allows for content to be tailored to the audience. The City Auditor has confirmed that the intent ot the recommendation has been met.

	Municipal Cemeteries Investigation June 2021	
2.	We recommend the Branch update the Operations Manual with immediate focus on key processes and ensure all staff review the Manual for compliance and consistency in the work performed. Key processes include; lot purchases, issuance of receipts and contracts, transfer and refunds of lots, invoicing funeral homes, preparing lots for burial services, and completion of monthly financial tasks.	The Operations Manual has been updated, the City Auditor has confirmed that the intent ot the recommendation has been met.

Recommendations Targeted for Completion in 2022 Quarter 2:

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 2**	**Revised implementation date**
Board of Revision Audit - June 2021	9	2022 Qtr 3
Contract Vendor Management Audit 2020	2	2022 Qtr 3
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	8	2022 Qtr 3
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	9	2022 Qtr 3
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	10	2022 Qtr 3
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	12	2022 Qtr 3
William R. Clement Parkway / Sterling Lyon Parkway Extension Project Audit, 2018	14	2022 Qtr 3

Recommendation numbers in Progress – 2022 Quarter 2

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	Implementation target date			
				2022 Qtr 3	2022 Qtr 4	2023 Qtr 1	2023 Qtr 2 & 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 6,7,10, *11,12, *13,14, *15, 16, 18	8, 9, 17		8, 9		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	2, 5	2, 3, 4, 6, 7, 8, 9		2	3, 4, 6, 8, 9	7	
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	**28**	**31**		**8**	**10**	**11**	**2**

*to be confirmed by the City Auditor in 2022 Qtr 3