City of Winnipeg – Audit Department

Implementation of Audit Recommendations Report
2023 – Quarter 1

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Implementation of Audit Recommendations Report- 2023 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 reports are posted at: Implementation of Audit Recommendations Reports

This report summarizes the status of Implementation of Audit Recommendations for the period ending March 31, 2023:

- the number of recommendations implemented to date
- the number of recommendations that will not be implemented
- the number of recommendations currently in progress and the target date for implementation

Summary of the Implementation of Audit Recommendations at March 31, 2023

	Number of Recommendations				
Audit Reports	**Total**	**Implemented**	**In Progress**	**Not to be Implemented**	**Percent Complete**
Automatic Vehicle Locator Investigation -June 2021	6	3	3		50 %
Board of Revision Audit - June 2021	18	17	1		94 %
By-Law Amalgamation Audit - June 2018	11	0	11		0 %
Contract Vendor Management Audit - December 2020	9	8	1		88 %
Fleet Management Audit -June 2022	10	0	10		0 %
Intersection Signal Infrastructure Investigation - September 2022	3	0	3		0 %
New report this quarter Stores Audit October 2022	3	0	3		0 %
Urban Forestry Branch Investigation - September 2022	8	3	5		38 %
Water and Waste Dept Investigation - Brady Road Resource Management Facility - August 2022	4	2	2		50 %
Totals	72	33	39		46 %

Recommendations Implemented and Confirmed in 2023 Quarter 1

Documentation supporting the implementation was reviewed and confirmed by the Audit Department.

Board of Revision Audit - June 2021		
17.	We recommend the Appeals Manager conduct formal performance evaluations of, at a minimum, the Board Clerk Bs.	Formal performance reviews were completed for the Board Clerk Bs.

Contract Vendor Management Audit - December 2020		
3.	We recommend that the Chief Administrative Officer update the City's current contract administration training material to include information on post-award duties for goods and/or services contracts. The updates should provide contract administrators with sufficient material to reference in the future and include additional topics such as: • Monitoring and mitigating risk throughout the entire contract life cycle; • Guidance for planning contract delivery outcomes and monitoring to ensure quality; • Assessing contract performance and value for money at conclusion.	The training manual has been updated and courses have been developed and presented. Course offerings are advertised on the City's Employee Development Course Calendar.
4.	We recommend that the Chief Administrative Officer evaluate the opportunity to offer the City's Procurement and Contract Administration course more frequently than once per year.	Course offerings are advertised on the City's Employee Development Course Calendar.

Urban Forestry Branch Investigation - September 2022		
5.	We recommend that the Branch work with Public Works Human Resources to ensure sufficient controls are in place for financial transactions and general human resource practices related to personnel in the workplace	The Branch and Public Works Human Resources have taken steps to ensure that the personnel Conflict of Interest (COI) forms include sufficient controls for financial transactions and general human resource practices.

Water and Waste Dept Investigation - Brady Road Resource Management Facility - August 2022		
2.	We recommend for the Water and Waste Department to include the unique work ticket number in the work ticket listing. Additionally, management should reconcile the work ticket summary to invoices to identify potential discrepancies during the remaining contract term of Bid Opportunity 595-2018.	Unique work tickets are created, tracked on a work ticket summary worksheet and reconciled to invoices.

Recommendations Targeted for Implementation in 2023 Quarter 1

Implementation dates are revised by the public service for a variety of reasons. Delays can be attributed to internal or external factors; the delays are reviewed by the Audit Department to confirm that they are reasonable.

Audit Report	Recommendation # Targeted for Completion in Quarter 1	Revised implementation date
Automatic Vehicle Locator Investigation - June 2021	4	2023 Qtr 3
By-Law Amalgamation Audit - June 2018	8	2023 Qtr 4
By-Law Amalgamation Audit - June 2018	9	2023 Qtr 4
By-Law Amalgamation Audit - June 2018	10	2023 Qtr 4
Contract Vendor Management Audit – December 2020	7	2023 Qtr 2
Intersection Signal Infrastructure Investigation - September 2022	2	2023 Qtr 2
Urban Forestry Branch Investigation - September 2022	3	2023 Qtr 2

Recommendation Numbers in Progress – 2023 Quarter 1

Implementation status updates were provided by management and were reviewed by the Audit Department.

Audit Report	Recommendation numbers already implemented	Recommendation numbers in progress	Recommendation numbers not to be implemented	Target date for implementation				
				2023 Qtr 2	2023 Qtr 3	2023 Qtr 4	2024 Qtr 1	2024 Qtr 2 & beyond
Automatic Vehicle Locator Investigation - June 2021	1, 2, 3	4, 5, 6			4	5, 6		
Board Of Revision Audit - June 2021	1, 2, 3, 4, 5, 6, 7,8, 10, 11,12, 13,14, 15, 16, 17, 18	9		9				
By-Law Amalgamation Audit - June 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 – December 2020	1, *2, 3, 4, 5, *6, *8, * 9	7		7				
Fleet Management Audit -June 2022		1, 2, 3, 4, 5, 6, 7, 8, 9, 10				1	2, 3, 5, 6, 7, 8, 9, 10	4
Intersection Signal Infrastructure Investigation - September 2022		1, 2, 3		2	3			1
Stores Audit October 2022		1, 2, 3				1,2,3		
Urban Forestry Branch Investigation – September 2022	4, 5, *6	1, 2, 3, 7, 8		1, 3, 7, 8			2	
Water and Waste Dept Investigation - Brady Road Resource Management Facility - August 2022	2, 3	1, 4			4			1
Totals	33	39	0	7	3	15	10	4

*to be confirmed by the Audit Department in 2023 Qtr 2