City of Winnipeg – Audit Department

Implementation of Audit Recommendations Report 2023 – Quarter 2

For more information visit: Winnipeg.ca/audit

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

This report summarizes the status of Implementation of Audit Recommendations for the period ending June 30, 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 June 30, 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%
Final Report Board of Revision Audit - June 2021	18	18	0		100%
By-Law Amalgamation Audit - June 2018	11	0	11		0%
Final Report Contract Vendor Management Audit - December 2020	9	9	0		100%
Fleet Management Audit -June 2022	10	0	10		0%
Investigation into The City's Use of Required User Car Allowance December 2022	4	0	4		0%
Intersection Signal Infrastructure Investigation - September 2022	3	1	2		33%
Stores Audit October 2022	3	0	3		0%
Urban Forestry Branch Investigation - September 2022	8	4	4		50 %
Water and Waste Dept Investigation - Brady Road Resource Management Facility - August 2022	4	2	2		50%
Total	76	37	39		49%

Recommendations Implemented and Confirmed in 2023 Quarter 2

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

Board of Revision Audit - June 2021		
9	We recommend City Clerk's enhance the existing information publicly available to appellants by providing additional information on the Board of Revision's website. The website should include at a minimum, guidance on how to prepare for a hearing with examples of evidence to present, a template to guide appellants with their appeal and information on the opportunity to first contact the Assessment and Taxation Department to discuss the assessed value and resolve through a Revision by Agreement.	A sample package has been developed and posted on the Board of Revision web site to enhance existing information publicly available to appellants. winnipeg.ca/clerks/toc/hearing-procedures

Contract Vendor Management Audit - December 2020		
7	We recommend that the Chief Administrative Officer communicate the expectation of ongoing monitoring of contract administrators' performance and for compliance with applicable contract provisions. This could include relevant contract terms, receipt of deliverables and the achievement of expected contract outcomes.	Corporate Finance, Materials Management has developed and implemented a course - *Procurement and Contract Administration.* The course is available on the City's Learning and Development course listing. The target audience *is "employees and leaders who are responsible for contract administration".* The course description includes *"if you hold the responsibility of contract administration or its oversight at the City of Winnipeg, it's important that you enroll in this course".*

Intersection Signal Infrastructure Investigation - September 2022		
2	Guidance on internal practices related to traffic signals infrastructure should be updated and regularly reviewed to ensure alignment with external guidance. The practices/guidelines should include a review period to ensure they reflect current practice and are aligned with all external guidance. Once the practice/guidelines are documented they should be effectively communicated internally and with other branches of the City that impact traffic signals infrastructure. It is our understanding that the Branch is currently undertaking an internal initiative, as directed by City Council, to develop a set of guidelines related to vehicle signal configuration.	A 'Traffic Signal Design Guidelines' manual was developed, implemented and internally communicated to the Traffic Signals Branch and other City branches that impact traffic signals infrastructure. The guidelines will be reviewed on an annual basis and revisions will be noted at the beginning of the manual

Urban Forestry Branch Investigation - September 2022		
3	We recommend that management at the Branch review the existing inventory controls in place for key processes such as inventory counts and take the opportunity to enhance the controls as needed.	The Branch has assigned employees to the signing out and return of equipment on a daily basis. Crews have been directed to return all tools/materials signed out at end of day. Staff are signing out tools/materials at beginning of day and ensuring same are returned at end of day. Staff are manually tracking distribution of materials, PPE, power tools, and tools under Foreman supervision. Upon final review, the Branch does not have additional staff resources nor technological resources to have an electronic inventory tracking system."

Recommendations Targeted for Implementation in 2023 Quarter 2

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 2	Revised implementation date
Urban Forestry Branch Investigation - September 2022	1	2023 Qtr 4
Urban Forestry Branch Investigation - September 2022	7	2023 Qtr 4
Urban Forestry Branch Investigation - September 2022	8	2023 Qtr 3

Recommendation Numbers in Progress – 2023 Quarter 2

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 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		
Final report Board Of Revision Audit - June 2021	1, 2, 3, 4, 5, 6, 7,8, 9, 10, 11,12, 13,14, 15, 16, 17, 18						
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
Final report Contract Vendor Management Audit – December 2020	1, 2, 3, 4, 5, 6, 7, 8, 9						
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
Investigation into The City's Use of Required User Car Allowance December 2022		1, 2, 3, 4		1, 2, 3, 4			
Intersection Signal Infrastructure Investigation - September 2022	2	1, 3		3			1
Stores Audit October 2022		1, 2, 3			1, 2, 3		
Urban Forestry Branch Investigation – September 2022	3, 4, 5, *6	1, 2, 7, 8		8	1, 7	2	
Water and Waste Dept Investigation - Brady Road Resource Management Facility - August 2022	2, 3	1, 4		4			1
Total	37	39	0	8	17	10	4

*to be confirmed by the Audit Department in 2023 Qtr 3