

Winnipeg

2003 Report on Performance

Audit Department

Leaders in building public trust in civic government

Reflections of the City Auditor



What a year it has been for the City of Winnipeg! We have laid the groundwork for a New Deal for citizens. We have retained a new Chief Administrative Officer with an exciting track record for change. And we have implemented several new initiatives that should help us to deliver our services more effectively. This year, in the Audit Department, we devoted considerable effort to helping the City develop some new approaches to on-going challenges. I am going to mention a few of these.

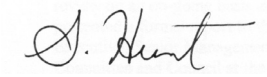
Information is frequently referred to as the "currency" of good governance. Effective governance requires that decision makers have sufficient, appropriate information upon which to base decisions. Quality information is equally important to managers in performing their stewardship role and in demonstrating accountability for performance. And we, in Audit, consider ourselves to be primarily in the information business. We believe that quality information leads to better decisions. And better decisions result in improved performance. This year we focused a major portion of our resources on improving the quality of information for managers and our governing body, City Council.

In the centre of the report, you will see a synopsis of our *Integrated Risk Management* initiative. Risk management supports good governance by demonstrating that risks that may impact business objectives are explicitly understood and that investments in risk management measures are optimally balanced against stakeholder interests. City government today is complex and challenging. This year we worked with the staff of the CAO Secretariat to develop an integrated risk management model that would ensure that managers across the City used a consistent methodology and criteria in developing strategies to address Council priorities. We observed hundreds of managers across the organization having vigorous conversations about opportunities to improve services for our citizens and how to effectively manage risks that might get in the way. As the model matures, we expect to use it as a powerful communication tool to provide Council and citizens with information that will enable them to understand how choices were made and to hold city managers accountable for their decisions.

Improved information is also the focus of the Connexus project. Under the direction of the Chief Financial Officer, the City is in the implementation stage of a new enterprise system to manage financial and human resource information more efficiently. An ambitious project, Connexus will also respond to the need for new competencies in the workforce and become the platform for e-government. We assisted the Administration by offering project management and risk and control advisory services. And, of course, we also conducted a number of performance audits and investigations this year. Our reports provided information to Council and management on what services are performing efficiently and effectively, what has gone wrong in some cases, and how the internal control environment can be strengthened to prevent future problems and enhance services to citizens.

It has been another productive year in the Audit Department. Feedback suggests that our clients value our services. I hope your review of our *2003 Report on Performance* will lead you to the same conclusion.

Sincerely,



Shannon Hunt, CGA, CFE
City Auditor

City of Winnipeg Audit Department

Report on Performance - 2003

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Our mission

To support City Council and the Civic Administration in the achievement of organizational objectives by providing objective and independent information, advice and assurance with respect to governance, accountability, risk management and performance

Our vision

To be recognized as leaders in building public trust in civic government in support of our shared vision of a vibrant and healthy city

Our key goals

To realize our vision of being *leaders in building public trust in civic government,* we join Council and the Administration in placing an emphasis on good governance, accountability, risk management, controllership and effective financial management. In 1999, we established three strategic objectives to ensure that our resources would be focused on these priority areas. Over the next several years, in our annual *Report on Performance*, we summarized how we realized our strategic objectives through the variety of projects we undertook for Audit Committee and the Administration.

In 2003, we revisited our strategic objectives to review whether or not they still represented the areas that we wanted to be our focus for the next few years. At the same time, the City refined its business planning templates and we wanted to ensure that our objectives were expressed in a consistent format. In response to this review, our new key goals are captured below

Key Goal 1 – To provide assurance on the effectiveness of the City's risk management practices and the efficiency and effectiveness of City operations

Our fundamental role as auditors is to provide our governing body, City Council, with assurance on the state of risk and control in the organization. We accomplish this in two ways. First, though our participation in activities to assist the Administration in developing an effective assurance regime, we are able to advise our Audit Committee that organizational risks have been identified and that appropriate plans have been developed to manage significant risks. Secondly, through our audit work, we are able to provide assurance on the effectiveness of risk management plans and controls introduced to mitigate risks. We also are able to review the extent to which City operations are efficiently achieving their business objectives.

Key Goal 2 – To influence the achievement of organizational objectives by fostering improvements in governance, risk management, controllership and performance

It is our belief that effective governance, risk management and controllership result in better performance. The keen interest in, and focus on, developing new models and enhancing existing practices is one we share with the Audit Committee and the Administration. To this end, we participate in advisory activities that deal with these concepts, and we evaluate the effectiveness of current practices through our audits and investigations. This year, a great deal of our attention was focused on building an effective *Integrated Risk Management* model in partnership with the Administration. The results of our work are documented later in this report.

Key Goal 3 – To improve the adequacy and quality of information used and reported by City Administrators and Council

As auditors, we see ourselves in the information business. A primary role is to provide assurance that the information presented to Council is fair and reliable. It is our belief that good information leads to better decisions which, in turn, leads to quality results. In this regard, we will continue to work with the Administration to improve the quality of corporate business planning and performance reporting and to evaluate departmental information through our audit activities.

Key Goal 4 – To develop, implement and promote innovative strategies to enhance the value of audit services and optimize our resources

Our Audit Department is recognized as a leader in implementing effective audit practices. For the organization, this means an ability to rely on a professional audit department that will produce quality results and value for money for the funding commitment made. For our citizens, it means that they can be confident that their interests are being protected and that they can receive independent assurance on the quality of City services. It is our goal to continue the pursuit of excellence in performing our responsibilities.

We intend to use these goals to guide our activities and as a filter against which to determine the selection of appropriate projects. In future reports, we will report back on the extent to which our activities are consistent with our key goals and the progress we are making in accomplishing our business objectives.

Selected project summaries

In the Audit Department, we balance our role as legislative auditors with our role as internal consultants to management. It is also critical that we focus our scarce resources on high-risk areas as well as reserve resources for mandatory assignments such as due diligence activities. Our audit universe is large and we recognized that we needed a method for selecting annual projects and communicating our priorities and selection criteria to our clients. In the long term, we believe that the corporate risk assessment model for the organization should explicitly link risks and controls to the achievement of business objectives and be incorporated into business planning activities. Audit's role would be to provide independent advice and assurance on the self-assessments developed by management. Over the past five years we have worked with corporate specialists to develop an *Integrated Risk Management* model. We describe the results of this activity in a project summary on the following pages.

In the interim, a formal risk-based audit plan provides a disciplined approach to the identification of audit projects. Our process for developing such a plan was presented to Audit Committee in 2000. The planning process involves the selection of appropriate projects evaluated against risk criteria developed for each of our audit services as well as consultation with senior managers. We attempt to provide coverage, over time, across the organization and with respect to different services. We also accommodate an increasing number of special requests for service that are consistent with our mandate and strategic objectives.

This year, we undertook a wide variety of projects. In the next few sections we will profile some of the major ones. The complete reports are available on our Website and through the Office of the City Clerk.

Assurance projects

Assurance services are defined as *independent professional services that improve the quality of information or its context for decision makers*. Assurance can be provided on financial or non-financial information and performance and incorporates both traditional types of audits and newer participative processes where the auditor facilitates client self-assessment. Assurance services provided by our department include

- Performance audits
- Compliance audits
- Due diligence reviews
- Control and risk self assessments

Councillors' Representation Allowance

We audited the expenditures incurred under the CRA policy for 2003 to ensure they complied with the policy requirement and principles of the fund. The CRA provides funds to be used by City of Winnipeg Councillors to pay for goods and services that are required for the functioning of their offices, to communicate with their constituents, and represent and support their wards. We issued an audit opinion on each of the 15 wards and made some recommendations for policy revision to the Secretariat Committee.

Due Diligence Reviews

Council policy requires that, prior to ratification, the City Auditor and External Auditor report on the full and long-term costs of collective bargaining agreements presented by the Administration. During 2001, we completed reviews of three collective bargaining agreements with the following groups: The Amalgamated Transit Union (ATU), the Winnipeg Association of Public Service Officers (WAPSO) and the United Fire Fighters of Winnipeg (UFFW). In addition, we worked with the Corporate Controller and External Auditor to streamline the reporting process, resulting in improved information for Council's deliberations.

Winnipeg Police Service Administrative Payment Process

We provided an independent opinion to the Winnipeg Police Service (WPS) on their *Administrative Payment Process* policy. The policy is designed to support WPS staff who incur parking tickets on their private vehicles while attending court on police matters. We conducted an annual review to monitor compliance with the policy and to provide recommendations for improvement to the controls and efficiency of the supporting process.

Winnipeg Fire Paramedic Service, Communications Centre Review

Following Council's direction for the Fire Paramedic Service to proceed with the full amalgamation of fire and paramedic services, Audit was requested to conduct a workflow and organizational study of the existing Fire and EMS Communication Centres to determine the most appropriate manner in which to proceed with the integration process.

We surveyed other jurisdictions with integrated communication centers to provide perspective on the critical factors needed to facilitate the successful integration of both services. A draft report has been issued to the Chief of the Fire and Paramedic Service.

Connexus Project

In May 2000, the Chief Financial Officer identified a need to study the potential replacement of existing financial, human resource and other shared administrative systems in the City. The preferred option was an enterprise solution that would become the platform for the City's transition to e-government and part of the solution for dealing with a changing workforce and competencies. Subsequently, a project director was retained to put together a project team and the *Connexus Project* was launched. The *Connexus Project* was implemented in two phases. Release 1 included finance, logistics and payroll. Release 2 included budgeting and enhanced human resources. The Finance and Logistics system went live on April 14, 2003 and the Human Resources (payroll) system went live on June 2, 2003. Human Resources went live on March 30, 2004 and Budgeting is planned to go live on April 21, 2004.

Audit is providing risk management, project management and internal control advice to Connexus as it progresses through its various phases. Due to the size and complexity of the project, we made a major commitment to the project from an audit perspective:

- The Deputy City Auditor was a member of the Alignment and Directions team and the Departmental Coordinators team, providing our department's perspective on project matters and progress. A Senior Auditor was seconded to serve as a Risk and Control specialist. Subsequently, he was appointed Project Manager for *Connexus*. The Project Manager is responsible for the successful delivery of the project budget, timelines, scope and alignment with the approved Project Charter. The Project Manager manages the operations of all the process and application teams and is also responsible for administering major third part implementation contracts and to monitor the contractor's performance.
- Our Audit Manager has been working with the Process and Systems Integrity (PSI) team. The team's responsibility is to review risks and controls associated with the Peoplesoft Modules implemented in Release 1. Our role was to ensure that appropriate control procedures were included within the design and implementation of each data conversion and interface. This was performed in collaboration with *Connexus* project teams and the departments to minimize data integrity risks during the implementation. The Corporate Controller and the Deputy City Auditor met with the PSI team on a weekly basis to review progress and deal with issues that arose.
- We reported to Audit Committee on matters of project governance and risk management and control issues on an on-going basis. In June 2003, subsequent to Release 1 "go live", the Project Manager updated the Audit Committee on the project status. This included overviews of the Release 1 implementation and the plan for Release 2.
- For Release 2 (Budgeting and enhanced Human Resources), the Audit Manager has the role of ensuring that appropriate control procedures are included within the design and implementation of each data conversion required to implement Release 2 of the *Connexus Project*.

Winnipeg Fire Paramedic Service, Emergency Mechanical Services Branch

In June 2003, we were requested to conduct a performance audit of the Emergency Mechanical Services Branch (EMSB). The audit would focus on heavy fleet operations, with particular emphasis on the key processes relating to apparatus maintenance and repairs.

The project has been launched and the objectives of the audit are to review the mandate, organization and resources of EMSB, to assess compliance with current policies, procedures and external standards and to make recommendations to improve the efficiency and effectiveness of operations and provide optimal service to WFPS.

Performance audits

Review of the Handi-Transit Service

What did we conclude?

We conducted a performance audit of Handi-Transit due to the recent implementation of a new information technology system, the introduction of low floor buses to the regular transit system and the expectation for the demand of Handi-Transit service to continue to increase for the foreseeable future due, in part, to the City's demographics. The focus of the audit was to assess the efficiency and effectiveness of operations to provide optimal service to Handi-Transit customers.

The results of our review indicate that Handi-Transit has made significant strides in performance over the past ten years. Handi-Transit has been able to provide significantly more rides on an annual basis as a result of both funding increases and operating efficiencies. Customers are generally pleased with the service and are very appreciative that it exists. We concluded that opportunities exist for improvements to their information technology systems that will assist management in their ability to monitor the operation and to continue to improve operational efficiency. And, as a result of comparison with

other jurisdictions, we suggested that Regular Transit and Handi-Transit move more aggressively toward integrating their accessible transit information and offer training on low-floor buses to paratransit customers.

While the trip priority system remains an effective tool for matching demand with available resources while ensuring that the most critical needs of customers are met, legislative trends in the United States and Ontario, as well as the fundamental principle of universal access in *Plan Winnipeg,* have led us to recommend that management monitor such trends and new practices in other jurisdictions. Management should be cognizant of the need to consult with the community and inform Council of potential budgetary and other impacts that would result from a shift towards a non-restrictive system. For the immediate future, we have recommended that management prepare both short and long-term projections of the demand for service to enable Council to make informed decisions about Handi-Transit's current and future operations and resource requirements. With a track record of solid performance and continuous service improvements, we are confident that Handi-Transit is well positioned for the future.

What was the response?

The Director of Transit agreed that the recommendations contained in the report were constructive and was pleased that, in general, the report was positive in nature. Some changes have been made to the information technology systems and efforts are ongoing to implement other recommendations.

Review of Community Centres 2003

What did we conclude?

We conducted audits at three Community Centres identified by the Community Services Department. We took a risk-based approach to the audits and focused on compliance with financial accountability and financial reporting standards, compliance with the reporting requirements to qualify for the annual grant from the City and the adequacy of key financial controls at the centres.

We found that all three centres required considerable improvement in their financial management practices to comply with all of the standards for financial accountability and financial reporting. In particular, the timeliness of the submission of the annual financial statements needs to be improved. We found one Centre complied with all of the reporting requirements to qualify for the annual grant from the City. The other two centres did not submit all of the reports when required. We also found numerous deficiencies in key financial controls at one of the centres. The key controls at the other two centres were adequate, although three areas for improvement were identified at one of the centres and four areas for improvement were identified at the other.

In addition to the 2003 audits, we followed up on the status of the implementation of recommendations of two previous audits. A total of twenty-three recommendations were made, twelve in the 1999 report and eleven in the 2001 report.

We were disappointed to find that the majority of the recommendations from our two previous audits had not been implemented. These included the establishment of management agreements for Community Centres.

What was the response?

The Community Services Department now has plans in place to address the recommendations that have not been fully implemented and has committed to implementing all recommendations in 2004.

Seven Oaks House Museum

What did we conclude?

In the fall of 2001, the Board of the Seven Oaks House Museum was disbanded. A new Board was put in place in early 2002 and Council adopted an operating *Terms of Reference* in 2002. The new Chairperson of the Board brought to the attention of the City Administration that there existed an account with a significant sum of money of uncertain origin. The Board did not want to access the funds until the source and purpose of the funds was clarified. The Board requested the Audit Department to review the transactions that occurred through the bank and investment accounts for the years ended October 2000 and 2001 to ensure all expenditures were appropriate and that all sources of money in the investment account were identified. In addition, we reviewed the adequacy of general and financial controls.

Overall, we found that the expenditures made were for the purpose of maintaining and operating the museum and that monies earmarked for a specific project were used for expenditures relating to that project. However, we noted several deficiencies in the general and financial controls including a lack of complete and accurate financial records and lack of policies, procedures and guidelines.

What was the response?

Recommendations were made to address the deficiencies identified and steps have already been taken by the new Board to correct these deficiencies.

Investigation services

We provide investigative services at the request of Council, Administration, City staff and the public, or as a result of information arising from audit projects. While maintaining an independent and objective perspective, we conduct our services using a cooperative approach. As needed, we consult with staff from Human Resources, Legal Services, Finance and other investigative agencies. We also work closely with management who is responsible for taking appropriate action to resolve concerns raised during a review.

Fraud directive

The City of Winnipeg is committed to protecting its revenue, property, information and other assets from fraud or other similar irregularities. At the invitation of the Corporate Controller, we participated on a committee to develop a corporate *Fraud Directive*, which will apply to all employees and will supplement the *Employee Code of Conduct*. The directive will define the roles and responsibilities of senior management, the City Auditor and employees regarding actions that must be followed for the reporting and investigating of suspected fraud and impropriety. The *Fraud Directive* is expected to enable City resources to be used more efficiently and effectively in investigating such matters. The *Fraud Directive* is in the final stages of review.

Investigations

In 2003, Audit conducted a number of investigations. As per our policy, we do not comment on investigations in progress or those that focus on personnel matters. A brief summary of investigations in 2003 follows:

- We investigated an allegation of personal misconduct by an employee. The investigation confirmed that the employee had misappropriated funds and concealed the improprieties by manipulating City of Winnipeg records. The individual is no longer employed by the City of Winnipeg.

- Jointly with another agency, Audit conducted an inventory and tests of compliance with procedures. As a result, we identified additional discrepancies as well as cases of non-compliance with the organization's procedures. The other agency's investigation is continuing.
- We investigated allegations about the conduct of an employee, using the *City of Winnipeg Employee Code of Conduct* as the basis for evaluation. The individual is no longer employed by the City of Winnipeg.
- We investigated the cash collection procedures and inventory management practices at a City agency. We found several control weaknesses that potentially could have resulted in a loss of revenue for the City. The contractor responsible for the provision of these services subsequently resigned.
- We continued to work with the Administration to resolve allegations of inappropriate actions taken by a firm that contracted for services with the City of Winnipeg.

In each of these cases, the Audit Department provided the relevant members of management with a detailed report as to our observations. The Audit Department also provided management with recommendations for improvements in internal controls as appropriate to assist in the prevention of future similar occurrences. Decisions regarding actions taken as a result of our investigative work rest with management.

Audit of the Proposed Sale of Parcel A at the northeast corner of Waverley Street and McGillivray Boulevard

In April 2003, the Chief Administrative Officer asked Audit to review the recent proposed sale of the surplus city-owned property known as Parcel A on the northeast corner of Waverley Street and McGillivray Boulevard to G.R.R. Holdings Ltd. for the purpose of operating a Keg Steakhouse and Bar. The sale was conditional upon successful amendment of the zoning agreement and obtaining conditional use approval to permit the operation of a restaurant, lounge and outdoor patio. The objectives for this audit were to determine if compliance with legislation, by-laws and policy was achieved, if the appropriate processes were followed, and to identify opportunities for improvement.

We concluded the following:

- Compliance with legislation, by-laws and policy was achieved and the appropriate processes were followed with both the proposed sale of property and proposed amendment of the Zoning Agreement.
- Planning, Property and Development Department staff performed their duties in good faith and in accordance with current policies and required processes.
- The current process provides that the Department and each committee have an opportunity to make its own recommendations for review and decision by Council. This ensures that, while the Community Committee rightly focuses on local interests, the Standing Policy Committee on Property and Development can represent the broader interests of the City as a whole. Executive Policy Committee provides a "sober second thought" and Council ultimately makes a decision with the benefit of all perspectives. We believe that this dichotomy of views and hierarchy of responsibilities creates a healthy tension in the system and that the "checks and balances" while adding time and complexity to the process, help to ensure fairness and sound decisions.
- This was the first time that the City had placed a restrictive zoning agreement amendment on a surplus property that it owned. We recommended that the City use caution when entering into a zoning agreement that would restrict the potential uses of City owned surplus property. Council should be made aware of the circumstances leading to the proposed amendment and be clearly informed of the impact on market value that might arise from the restrictions. In the unusual case where Council has recently approved such an arrangement, we would suggest that the Administration not consider recommending

acceptance of offers that do not comply with the agreement.

The Planning, Property and Development Department has committed to considering our observations in a report being prepared to deal with policy and procedure related to the Department's surplus property sales program.

Water and Waste Department – Billings and Collections Processes

In February 2003, fraudulent activities were uncovered within the collections process at the former Winnipeg Hydro. The Water and Waste Department uses a similar billings and collections process as that of the former Winnipeg Hydro. In March 2003, at the request of the CAO, the Audit Department engaged Ernst & Young to review the internal controls within the Water and Waste Department billings and collections systems.

The objectives of the review of the Water and Waste Department billings and collections systems were

- To identify the internal controls in place to mitigate the risk of fraud or error
- To evaluate the effectiveness of those internal controls
- To identify weaknesses in the internal controls and to make recommendations to strengthen controls

The auditors found that, prior to February 2003, collection procedures within the Water and Waste department were limited to cheques received through the mail, drop boxes or third party collection sites. As such, the risk of misappropriation of funds was greatly reduced due to the limited access to cash. Any cash collections during this time period were handled through the counter staff at Winnipeg Hydro or the City's taxation collection. Subsequent to February 2003, the Water and Waste Department has its own counter staff to receive payments from customers. Control weaknesses were identified in the internal control system that, combined with the added ability of staff to access cash, could result in a misappropriation of funds. Weaknesses were noted in the areas of computerized access and security controls, cash collections procedures, and monitoring of internal control effectiveness.

The Water and Waste Department has acknowledged the concerns identified. The Department has taken action to implement some of the recommendations and has committed to taking specific actions to address the remaining recommendations

Advisory services

In the past five years, the City faced a complex environment with many challenges. Citizens demanded better service at the same time that City Council committed to a two percent annual decrease in the property taxes that fund these services. Under the new CAO model, City administrators struggled to develop a new culture and methods of delivering services that would meet both of these expectations. We committed to assisting Council and the Administration in achieving this transformation through proactive initiatives such as

- Research and innovation practices
- Educational initiatives
- Advisory services

Summaries of this year's projects follow.

Consulting activities

This year we continued to update our Website to provide information on audit services and the results of our projects to our clients and stakeholders. We also participated on committees where we could add value and an audit perspective. In addition, we launched a major corporate-wide initiative, our *Integrated Risk Management* framework. Details of these activities are found on the following page.

Assessment Tax Communications Task Force

The Assessment Communications Task Force (ACTF) meets monthly and consists of representatives from the Assessment Department, the Corporate Finance Department, the Board of Revision and Legal Services. The ACTF fosters communication, monitors the status of outstanding appeals, discusses strategies, and resolves issues related to appeals. As a member of the ACTF, our department ensures that risks related to appeals are identified and that mitigation plans are implemented.

Interdepartmental Strategic Management Advisory Team (ISMAT)

Deputy City Auditor represents the Department on ISMAT. The role of ISMAT is to provide advice to the CAO and Senior Management Team with regard to *Plan Winnipeg* policy and alignment, corporate planning initiatives, the departmental business planning process, and corporate performance management.

The focus of ISMAT in 2003 was on two areas: the *New Deal* and the corporate planning process. With respect to the latter, ISMAT focused on the development of a corporate plan template by service groupings. The *Service Grouping Template* defined the information requirements for each service delivered by the departments for inclusion in the *Corporate Business Plan.*

Foundations of Supervisory Development

The Deputy City Auditor is an instructor for the *Foundations of Supervisory Development Course* that is offered to City of Winnipeg staff four times a year.

Integrated Risk Management (IRM)

The extent and pace of change over the past few years has had major implications for the City's control environment. As it moves towards a new culture and way of doing business, the organization has been exposed to new risks. The success and failure of services often rests on the quality of the risk management systems. This coupled with the public's expectations for increased accountability and greater transparency created the need to adopt a more formal and rigorous approach to managing risks and ensuring service objectives were met.

An integrated risk management framework serves to support these goals by demonstrating that risks that may impact business objectives are understood and that investments in risk management measures are balanced against stakeholder interests. Effective integrated risk management ensures that significant risk areas associated with Council priorities and City services are identified, assessed and communicated and that appropriate measures are in place to address both unfavourable impacts and to capture the benefits from opportunities.

In 2003, in partnership with the CAO Secretariat, we continued to refine the integrated risk management model and to develop the tools that needed to assist in the risk management process. For the 2003 business plan submissions, each service was required to include a risk profile of the critical and high risks and a risk action plan for those identified risks. To facilitate this, we conducted half-day workshops for each department that included the director, managers and key professional advisors to identify and assess the more significant risks that may impact business objectives. The end product was a risk profile for each key service. The coverage was very broad; all departments participated and seventy-nine risk profiles were developed. Finally, we analyzed the risks across the departments and developed a list of the most significant risks facing the City. We met with the Senior Management Team to build a *Corporate Risk Profile*. The risks that were rated as critical and high from this group were incorporated into the *Corporate Risk Profile*, which was shared with the CAO Secretariat to inform the business planning and budgeting process.

We have profiled the IRM initiative on the following pages.

What is Integrated Risk Management (IRM)?

IRM is a continuous, proactive and systematic process to understand, manage and communicate risk from an organization-wide perspective. Risk management is integrated into existing planning, operational and reporting processes.

Why do we call our model "Building Bridges"?

Appropriate to our environment, we are calling our initiative: *Integrated Risk Management - Building Bridges*. We view IRM as a tool to provide linkages between services, between departments, between the Administration and Council and, ultimately, between the City and our citizens.

Our model was built upon three pillars: organizational culture, a sound framework and embedded accountability. We relied on two principles: "Keep it simple. Make it relevant." Our process provides the City with a path to follow, a common destination and consistency in application. The supports that hold our model together are communication and on-going monitoring and learning, essential components for integration and long-term sustainability.

How does IRM supports good governance?

IRM is an important means to achieving the organization's objectives. It does not operate in isolation in an organization, but enables the management process. IRM serves to support good governance by demonstrating that risks that may impact business objectives are explicitly understood and that investments in risk management measures are optimally balanced against stakeholder interests.

What our citizens want	What IRM will deliver
Affordable and effective public services	Risk-informed decisions yield better performance
More say in what they pay	Citizens are engaged in determining priorities
Accountability for results	Risks and strategies are transparent

What created the need for IRM in government?

Many factors, both internal and external to the City have created pressure for more effective management of risk:

- The increasing pace of change leaves no choice but to manage risks that may be ahead.
- Resource restraint has resulted in a smaller government that still must meet the public's high expectations. Responsible risk management replaces safe but cumbersome processes for untried but potentially more effective innovation.
- Growing openness, transparency and accountability have generated pressures for defendable decision-making and better preparation for stakeholders' scrutiny.
- Significant and continual organizational change has strained human resources, increased reliance on systems that are unproven and placed more trust in outside parties to deliver services.

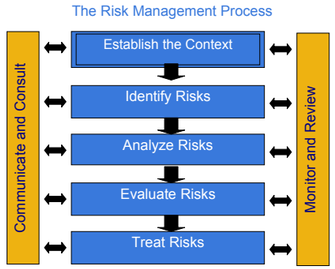
What are the benefits of IRM?

- A common language to discuss risk matters.
- Fewer surprises that derail objectives.
- A consistent and disciplined process for assessing and managing risk, making decisions strategically and laying the foundation for informed policy decisions.
- Resources more closely aligned with real priorities and directed at higher risk areas.
- More ability for managers to demonstrate due diligence in decisions made.
- A citizen engagement tool to provide input and feedback into the priority setting process.
- Enhanced trust and confidence in our public institutions.
- A risk-smart workforce that encourages innovation and responsible risk-taking while respecting our fiduciary responsibilities and protecting the public interest.

Integrated Risk Management "Building Bridges"



What is our risk management process?



1. Establish the context: Assess the environment and ensure business objectives are clearly defined.
2. Identify risks: Identify threats that can impede or opportunities that can enhance achieving business objectives.
3. Analyze risk: Rate risks in terms of the likelihood of occurrence and the potential impact if realized.
4. Evaluate risk: Determine the relative priority of the risk based on the combined ratings of likelihood and impact.
5. Treat risks: Decide whether to accept the current level of risk or to treat it. Generally, risk will be accepted if the risk level is within the organization's risk tolerance level. In general, risks can be treated in one of three ways: avoid the risk, transfer the risk or control the risk.

Communication introduces transparency into the process and enriches the results. Monitoring and review ensures that risk assessments remain current and that appropriate oversight occurs to close the accountability loop.

IRM tools and products

We developed several tools to help in the risk management process:

- **Corporate risk framework:** Helps to ensure that risks are identified. The sources of risk are grouped into eight categories.
- **Likelihood Measurement tool:** Estimates the likelihood that a risk will occur, given the existing controls.
- **Impact measurement tool**: Identifies the potential impacts of a risk, given the existing controls.
- **Risk response matrix:** Combines likelihood and impact ratings to determine the level of risk and the appropriate level of decision maker to oversee the risk management process.
- **Risk profile:** Portrays a snapshot of the risks (threats and opportunities) associated with the business objectives of the business unit.
- **Risk action plans:** Documents risk management strategies and actions to be taken, the resources dedicated, and the individual accountability for treating a risk.

Good risk management has the potential to focus the organization on performance improvement.

How did we launch IRM?

The City delivers a diverse set of services and each department has a distinct culture. In recent years, the City has been moving from a "silo" to an "enterprise" perspective. We suggested that IRM might advance this movement.

We decided that integrating risk management into the planning process would be the logical first step. We held workshops for each department and included the director, managers and key professional advisors to identify and assess the more significant risks that may impact key business objectives. We met with department management prior to the workshops to present the concepts and, working with a representative, we refined the business objectives. The end product of the workshops was a risk profile for each key service. The coverage was very broad; all departments participated, including most of the managers in the organization. Seventy-nine risk profiles were developed.

Finally, we analyzed the risks across departments and developed a list of the most significant risks. We met with the Senior Management Team to build a Corporate Risk Profile using this list as a starting point. The team rated the risks and those risks that were rated as critical or high were incorporated into the Corporate Risk Profile, which can be used to inform the corporate planning and budgeting process.



What were the results of the IRM workshops?

- We watched managers and staff enthusiastically embrace integrated risk management concepts.
- We built bridges across the organization through sharing information about risk.
- We saw business objectives clarified.
- We identified the most significant threats and opportunities that could impact our business objectives in the risk profiles.
- Business planning and the budgeting process was more informed.

Participants said...

- "The workshop provided a chance to discuss risks within the group. There isn't time for such discussions within the normal working routine."
- "The roundtable discussions of the risks and impacts gave me other points of view."
- "Audit staff were well prepared, paid attention and changed my opinion of bean counters."
- "Very informative, structured and thought provoking process."

The accountability of local authorities to their citizens is a fundamental tenet of good governance. Accountability and transparency are essential to understanding who benefits from decisions and actions.

Eight Principles of a New Deal for Canadian Cities

City Auditor's Comments

Our participation in the integrated risk management initiative, both as consultants to management and as providers of assurance, presented us with an opportunity to promote organizational learning—a role that I see as fundamental for the modern auditor.

While launching the initiative caused us to step outside of our traditional assurance role, we believe that our participation was fundamental in ensuring the integrity of the process and the products. While management clearly owns the risk profiles developed, we were able to provide a consistent methodology and evaluation platform, offer facilitation expertise, and perform an objective challenge function.

Ultimately, Chief Auditors are being required to provide their audit committees with an overview of the "state of risk and control" in their organizations. The implementation of IRM enables the City Auditor to provide assurance to the Audit Committee and Council that an effective risk management process is in place, that significant business risks have been identified, and that appropriate plans have been developed to manage threats and capitalize on opportunities.

Shannon Hunt, City Auditor

Measuring our performance

Industry benchmarks

The National Association of Local Government Auditors (NALGA) represents local government audit organizations in both the United States and Canada. Based on annual surveys of members, benchmarks are established for audit organizations in three categories: small, medium and large departments. A medium audit organization is defined as having 3 to 12 auditors and an annual spending range of $337,266 to $1,248,981 (Canadian). The City of Winnipeg Audit Department falls into this category. Our results for 2003 are below.

Resource inputs

CATEGORY	NALGA	WINNIPEG
Average annual spending	$835,524	$849,425
Audit budget to organization budget	$1:$1153	$1:$1010
Audit staff size (excluding support staff)	7.1	7
Auditors to total staff in organization	1:640	1:1277
Average annual salary (by level)		
o Director	$116,658	$97,603
o Manager	$ 91,726	$86,660
o Senior Auditor	$ 76,191	$70,699
Percent of auditors with advanced degree and/or professional certification	73%	100%

Performance and outcome measures

CATEGORY	NALGA	WINNIPEG
Audit recommendations accepted	95%	98%
Audit recommendations implemented	63%	53%
Audit effectiveness rating (out of 5.0)	4.1	4.35
Cost per billable hour	$109.69	$89.86
Direct hours to total time available	63%	64%
Percent of audit plan achieved	91%	84%
Percent of projects met target date	76%	80%
Percent of projects met target time budget	68%	84%

Best practices

BEST PRACTICE IMPLEMENTED	NALGA %	WINNIPEG
Strategic (multi-year) planning	50%	Yes
Formal risk assessment document	59%	Yes
Audit function markets services	47%	Yes
Customer satisfaction surveys	36%	Yes
Professional auditing standards in use	82%	Yes
Audits focus on business processes	85%	Yes
Management consulting service offered	41%	Yes
Information systems audit services	39%	Yes
Control self-assessments performed	12%	Yes
Control model (CoCo/CoSo) used	46%	Yes
Audit recommendations followed up	74%	Yes
External peer review every 3 years	49%	Planned for 2005/2006

Evaluation of results

While our resources are more modest than most audit organizations in our category, our staff are better qualified and our performance exceeds the NALGA benchmarks in many categories. In fact, the City of Winnipeg Audit Department is cited in the most recent NALGA Survey as a ***"Best Practice Organization"*** in several categories.

Measuring our performance

Audit recommendations implemented

Our work does not end with the release of an audit report to Council. The most important component of an audit recommendation is its implementation. We follow-up annually on prior audit recommendations and present to Audit Committee a comprehensive status report on the progress of implementation. The report is coordinated by us and distributed to all departments. The CAO signs off the report to indicate concurrence with the action plans developed by the department heads to deal with those recommendations that have not yet been implemented.

Below is a summary of the implementation status of recommendations made in the more significant audit reports issued in the years 1999 through 2002. We did not audit the responses provided by the departments.

Summary status report

Previous Years Reports	Recommendations	Status			
		Implemented	Pending	Not Implemented	Not applicable to Department
Community Centres, 1999	12	4	8		
Real Estate Management Audit, 2000	41	10(I) 20(II)	6(I) 4(I)	1	
Property Assessment Function – Assessment Department, 2001	36	35		1	
Property Assessment Function – Board of Revision, 2001	11	No Response	No Response	No Response	
Land Dedication Reserve Fund, 2001	6	2	4		
Community Centres, 2001	11	2	9		
Winnipeg Police Service Communications Centre, 2002	35	8	27		

The Assessment Department has made satisfactory progress on the implementation of recommendations in the Property Assessment Function Audit. We do not know what progress the Board of Revision has made, as they did not respond to our request. Although the Winnipeg Police Service has only fully implemented 8 recommendations, significant progress has been made on many of the remaining recommendations. Progress has been slower in the case of the Community Centres audits, the Real Estate Management Audit and Land Dedication Reserve Fund Audit. The Community Services Department has recently formed a committee to expedite the implementation of the remaining recommendations. Progress made by the Planning, Property and Development Department has been impacted by retirements of several managers in the Department.

Measuring our performance

The Balanced Scorecard

This year, we intend to develop a Balanced Scorecard to use as the basis for measuring our performance in the future. The Balanced Scorecard is a performance management system that can be used to align vision and mission with customer requirements, manage and evaluate business strategy, and monitor operational performance and organizational capacity.



In the Balanced Scorecard, vision, mission and strategy are decomposed into different perspectives as seen through the eyes of customers and other stakeholders, managers and process owners, and employees. Three different dimensions of organizational performance can be viewed: results (financial and customer), operations and capacity.

(Source: Howard Rohm)

After reviewing our strategic goals and conducting a comprehensive risk analysis and environmental scan to evaluate our current strengths, weaknesses, opportunities and threats, we are in the process of identifying specific strategies and objectives that will help us to realize our goals. Once that exercise has been completed, we will develop performance measures and targets against which to evaluate our performance on an annual basis. The results of this process will be documented in our 2004 to 2006 Business Plan. In our future annual reports, we will provide feedback on our performance using the model below.

Strategy	Objective	Measure	Industry Average	Performance Target	2004	2005	2006
Customer and Stakeholder Perspective							
Internal Business Processes Perspective							
Financial Perspective							
Employee and Organizational Capacity Perspective							

Measuring our performance

Our financial report

2003 Annual departmental expenses

2003 ANNUAL DEPARTMENTAL EXPENSES					
	Actual 2003	Budget 2003	Variance Actual to Budget		Actual 2002
Salaries and benefits	688,962	740,718	51,756	(A)	645,588
Services	57,318	107,350	50,032	(B)	72,736
Materials, parts and supplies	6,084	6,750	666		7,186
Assets-purchases, renovations, additions	52,659	6,519	-46,140	(C)	12,776
Debt & Finance Charges	0	0	0		0
Grants, transfers & other expenditures	44,402	44,693	291		44,651
	$849,425	$906,030	$56,605		$782,937

Explanation for Variances:

(A) Actual lower than budget as department was not at its full staff complement.

(B) Professional & Consulting Services was not utilized.

(C) Department updated all office furnishings plus computer software and hardware.

Our legislative mandate

Sections 102 to 106 of the City of Winnipeg Charter establish the position and mandate of the City Auditor. In 1989, City Council made the decision to contract out the annual financial statement audit to a firm of chartered accountants while expanding the scope of responsibilities for the City Audit Department. The current audit mandate includes the following duties:

- To examine and evaluate the adequacy of the City's systems of internal control, both financial and operational.
- To determine whether applicable sections of the City of Winnipeg Act, by-laws, regulations, orders of Council, and administrative directives have been complied with, as well as applicable federal and provincial legislation.
- To review the performance of operations to ensure money was expended with due regard to economy and efficiency.
- To review whether satisfactory procedures were established to measure and report to Council on program effectiveness.
- To review the results of programs to determine the benefits and whether the program met established objectives.
- To act as an internal consulting group to provide information and help to civic departments within the capabilities and resources of the Audit Department.
- To examine problem areas, within the capabilities of the Audit Department, which are brought to the Auditor's attention by taxpayers, department heads, employees, Council, Standing Committees of Council, members of Council and the CAO.

The 1989 change introduced the organization to operational auditing. While attest auditing concentrated on the past, operational auditing focuses on the future. Operational or performance audits, as they are sometimes referred to, are valuable tools for a complex environment. Performance audit reports deal with management systems and practices and also include observations and conclusions about the achievement of results. Such information is both qualitative and quantitative.

The decision to contract out the attest audit function to an external firm allowed the Audit Department to focus its attention on operations. This expansion of Audit's mandate required auditors to have a broader background and a diversity of disciplines.

Independent of the Administration, the City Auditor reports directly to City Council through the Audit Committee (EPC). Independence is essential to building public trust and preserving the objectivity and integrity associated with the audit function.

While independence is an important, we recognize that we must maintain a cooperative relationship with the Administration if our recommendations are to lever positive change. We can only realize our role as change agents if we achieve credibility and the respect of the Administration.

Supporting our profession

Professional organizations

The Audit Department occupies a unique role in the City of Winnipeg. As legislative auditors, we report to City Council on the performance of the Administration. At the same time, to lever positive change, we provide internal audit and consulting services to senior managers across the organization. We recognize that we have limited resources to carry out these tasks. To build and sustain our capability, we encourage our staff to seek certification with, and membership in, a diverse group of professional associations. Through these relationships, we are able to benchmark our performance, share best practices and foster our reputation as innovators.

Our associations include membership in key organizations that set the standards for our profession: the National Association of Local Government Auditors (NALGA) based in the United States and CALGA, the Canadian affiliate, as well as the Institute of Internal Auditors (IIA) which has global members.

In addition, we support various professional organizations that promote effective public sector management such as the Canadian Comprehensive Auditing Foundation, the Institute of Public Administration of Canada and the Financial Management Institute.

Various staff members are required to maintain their accreditation through their professional associations such as the Canadian Institute of Chartered Accountants (CICA), the Certified General Accountants (CGA), the Certified Management Accountants (CMA), the Certified Fraud Examiners (CFE), the Information Systems Audit & Control Association (ISACA), the Data Administration Management Association (DAMA) and the Society for Technical Communication (STC).

Organizational leadership

Our members have served our diverse organizations in a leadership capacity. Staff have served as board members, directors and officers of the various professionals organizations as well as serving as facilitators, advisors or presenters for programs of interest to our Department.

Speaking engagements

This year, the City Auditor was requested to speak at numerous venues on the City's *Integrated Risk Management* model. Invitations were received from the Treasury Board of Canada, the Conference Board of Canada, the BC Pension Corporation, National Association of Local Government Auditors (NALGA) and private sector conference organizations.

Institute of Internal Auditors

Over the years, our staff have actively participated in several programs offered by the Institute of Internal Auditors (IIA). This organization represents internal auditors across the globe and sets standards for the profession.

Our involvement in such activities allows us to contribute to the development of the audit profession and to share our successes with our colleagues who are also, of course, our citizens.

Certified Internal Auditors

The CIA designation is the Institute of Internal Auditors' premier certification. It reflects competency in the principles and practices of internal auditing and serves as the only internationally accepted designation for internal auditors.

The majority of our staff members have either obtained their CIA designation or are in the process of completing the examination program. This year we are pleased to congratulate our newest staff member, Lorna Smith, on receiving her CIA designation.

IIA Training Seminars

Our staff have participated in several IIA training workshops and seminars, both as students and as instructors and facilitators. This year our City Auditor was the lead instructor on a *Performance Auditing for Government* course provided by the IIA in Orlando, Florida.

And one of our senior auditors, Kevin Milne, qualified as a new instructor for the IIA and will begin his teaching activities in April 2004. In addition, our City Auditor has been asked to speak on internal auditing practices at the IIA 2004 Western Regional Conference in Edmonton in August.

Winnipeg Chapter (WIA) activities

Several of our staff have served on boards and committees for the local chapter. This year, Jason Egert, one of our senior auditors, held the position of Vice-President for Member Services. Another senior auditor, Kevin Milne, was a member of the WIA program and education committees. In the latter capacity, Kevin coordinated two successful WIA seminars in February on best practices in internal auditing. Kevin was also the sponsorship director for the *Winnipeg Internal Auditor Security Conference* held in November.

Our City Auditor speaks annually on the results of projects conducted during the year. This year, a presentation on our *Integrated Risk Management* initiative was made to a joint luncheon hosted by the Winnipeg chapter of the IIA and the Risk and Insurance Management Society (RIMS). Based upon the success of that presentation, the City Auditor has been invited to speak at the national RIMS conference to be held here in Winnipeg in October 2004.

Who we are

The Audit Department's greatest strength is its people. Our multi-disciplinary team shares common values and is dedicated to the pursuit of excellence. Although our team is small, we possess a wide range of knowledge, skills and experience and take pride in supporting our profession. We are pleased to present brief profiles of our people.



Back row: Jason Egert, Glenda Stevens, Brian Whiteside, Donna Woytowich, Kevin Milne
Front row: Lorna Smith, Shannon Hunt, Bryan Mansky, Autumn Robbie-Draward

Our Values

Integrity	**Professionalism**	**Openness**
Honesty	**Dependability**	**Initiative**
Creativity	**Objectivity**	**Fairness**

Shannon Hunt, CGA, CFE
City Auditor

Shannon was appointed City Auditor in 1998. Originally from Winnipeg, Shannon spent twenty years in Toronto in a variety of positions with the federal and provincial governments. Throughout her public service career, she has promoted audit as a catalyst of organizational change and a champion of best practices. Shannon has a Bachelor of Arts in English from Carleton University and a Bachelor of Education from the University of Toronto. She is a frequent speaker and instructor on matters relating to audit and risk management. Shannon is a Certified General Accountant and Certified Fraud Examiner.

Brian Whiteside, CA•CIA
Deputy City Auditor

Brian joined the Audit Department in 1997 and was appointed Audit Manager in May 1999. In June 2003, Brian became the Deputy City Auditor. Previously, Brian worked for the Office of the Provincial Auditor of Manitoba in the Value for Money Audit Division. Brian has several years experience in all facets of legislative auditing including value for money, attest and compliance auditing. Brian is a graduate of the University of Manitoba with a Bachelor of Commerce (Honours) with a major in accounting. He holds the designations of Chartered Accountant and Certified Internal Auditor.

Bryan Mansky, MBA, CMA, CIA
Audit Manager

Bryan joined the Audit Department in 1999 as a Senior Auditor and was appointed Audit Manager in 2003. Previously, Bryan worked as a management consultant specializing in the areas of quality management systems (ISO 9000), feasibility analysis, business planning and strategic planning. Prior to that, he worked as a commercial loans manager. Bryan is a graduate of the University of Manitoba with a Master of Business Administration degree. He holds the designations of Certified Management Accountant and Certified Internal Auditor. Bryan is the director for membership and CISA certification on the Information Systems Audit and Control Association board in Winnipeg.

Kevin Milne, CGA, CIA
Senior Auditor

Kevin joined the Audit Department in September 2000. Previously, he was an internal auditor for the Canadian Wheat Board for three and a half years and for Ducks Unlimited Canada for seven years. He brings several years of experience in many types of auditing including compliance, comprehensive and risk-based operational audits as well as fraud investigations. Kevin is our department's lead facilitator and is a guest trainer for the Corporate Services Department. In addition, he is an instructor for the Institute of Internal Auditors. Kevin is a Certified General Accountant and a Certified Internal Auditor.

Jason Egert, M. ACC, CA●CIA
Senior Auditor

Jason joined the Audit Department as a senior auditor in February 2001. Previously, Jason worked as an Internal Auditor for the Canadian Wheat Board and in the private sector as a Controller and Senior Financial Analyst. Jason brings several years of experience in risk-based operational, compliance and attest auditing, financial analysis, controllership and business process reengineering. Jason is a graduate of the University of Manitoba with a Bachelor of Commerce (Honours) degree and a Masters of Accountancy degree. He is a Chartered Accountant and a Certified Internal Auditor. Jason is the Vice President – Member Services of the Winnipeg Internal Auditors, which is the local chapter of the Institute of Internal Auditors.

Glenda Stevens, CA, CFE
Senior Auditor

Glenda joined the department in January 2003. Previously, she provided audit, accounting and tax services to a broad range of clients through Chartered Accounting firms in Winnipeg and Dauphin, Manitoba. Most recently, Glenda specialized in performing investigative work and preparing business plans for clients of BDO Dunwoody LLP Chartered Accountants and Consultants. Glenda is a graduate of the University of Manitoba with a Bachelor of Commerce (Honours). She holds the designation of Chartered Accountant and is a Certified Fraud Examiner.

Lorna Smith, ACCA, MBA, CGA, CIA
Senior Auditor

Before joining the Department in February 2003, Lorna was employed at PricewaterhouseCoopers as a Senior Associate in the Assurance and Business Advisory Services Department. She also worked at Pricewaterhouse in Jamaica, where she earned the Association of Chartered Certified Accountants (ACCA) designation and in the private sector as an Internal Auditor. She has several years of experience in various types of audits including compliance and risk-based operational. Lorna is a graduate of the University of Manitoba with a Masters of Business Administration, majoring in Finance. She is a Certified General Accountant and Certified Internal Auditor.

Autumn Robbie-Draward, BSA, BA
Research Analyst

Autumn has been with the City since 1984 and has been the Department's Research Analyst since 1998. Autumn is experienced in the areas of scientific research, public relations and technical communications. She holds a Bachelor of Science in Agriculture and a Bachelor of Arts in Labour Studies from the University of Manitoba and a Certificate in Technical Communications from Red River College. She is working on her CIA designation. Autumn is a Senior Member and Membership Chair for the Society for Technical Communication and Chair for the Advisory Committee for the Diploma for Technical Communications at Red River College. During 2003, Autumn was on secondment to the CAO Secretariat.

Donna Woytowich
Administrative Coordinator

Donna has been with the City for seventeen years and joined the Audit Department in 1998. She is responsible for all financial functions of the Department, which includes financial reporting, budget preparation and accounts payable. Donna is also responsible for all departmental human resource functions. In addition to these duties, Donna participates as a team member on various audit projects.

Stewart Bidinosti, CGA
Senior Auditor

Before joining the Department in September of 2000, Stewart worked for the Province of Manitoba, where he was an auditor with Internal Audit and Consulting Services Branch within the Department of Finance. He brings several years experience in a variety of areas including IT auditing, value for money reviews and ERP system control design and testing. Stewart holds a Bachelor of Commerce (Honours) from the University of Manitoba and is a Certified General Accountant. Stewart is currently on secondment to the Connexus Project.

Linda Reis, BA
Senior Auditor

Linda joined the Audit Department in 1995. She has twelve years of experience with the City, including five years as a Human Resource Specialist with Corporate Services. She has a Bachelor of Arts in Economics from the University of Manitoba, a Business Administration diploma, and a certificate in Human Resource Management. Currently she is working on her Certified Internal Auditor designation. Prior to joining the City, Linda worked as a Compensation Analyst for the Great-West Life Assurance Company, and previous to that, in a variety of other capacities in the private sector. Linda is currently on secondment to the Connexus Project.

How to reach us

If you would like to obtain copies of one of our reports or newsletters, provide comments or receive more information about our department, please contact us at any of the addresses or phones numbers listed below.

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