City of Winnipeg – Audit Department

Implementation of Audit Recommendations Report 2024 – Quarter 3

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Implementation of Audit Recommendations Report
2024 Quarter 3 - Summary

Audit Recommendations

Once an Audit is complete, the next step is the implementation of the audit 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, this is included in the Audit report. The implementation of the audit recommendations is the responsibility of the Public Service.

On a quarterly basis the Public Service provides status updates for all audit recommendations. Documentation supporting 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 Director.

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 September 30, 2024:

- 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 September 30, 2024

	Number of Recommendations				
Audit Reports	**Total**	**Implemented**	**In Progress**	**Not to be Implemented**	**Percent Complete**
Automatic Vehicle Locator Investigation -June 2021	6	5	1		83%
By-Law Amalgamation Audit - June 2018	11	0	11		0%
Fleet Management Audit -June 2022	10	2	8		20%
Intersection Signal Infrastructure Investigation - September 2022	3	2	1		67%
Stores Audit - October 2022	3	0	3		0%
Urban Forestry Branch Investigation - September 2022	8	7	1		88%
Water and Waste Dept Investigation - Brady Road Resource Management Facility - August 2022	4	3	1		75%
New report this quarter: Workforce Management Audit - June 2024	13	5	8		38%
Final report 2024 Qtr 2: Investigation into The City's Use of Required User Car Allowance December 2022	4	4	0		100%
Total	62	28	34		45%

Recommendations Implemented and Confirmed in 2024 Quarter 3

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

Urban Forestry Branch Investigation - September 2022	
Recommendation 1: We recommend that Corporate Finance review the processes related to the issuance of a purchase order for additional work under an existing contract to ensure that the over-expenditure is properly approved. Consideration must be given to the cost-benefit of the solution but also ensure continued compliance with trade agreements.	The recommendation is considered implemented. The Administrative Standard FM-002 has been updated and communicated to all affected departments.

Water and Waste Dept Investigation - Brady Road Resource Management Facility - August 2022	
Recommendation 4: We recommend the Water and Waste Department establish and document procedures related to staff screening clean fill for prohibited wastes, considering the suggestions in the SWANA training material. We also recommend the Department develop a process to formally monitor staff's compliance to the documented processes.	The recommendation is considered implemented and communicated. The Department established and documented the standard operating procedures for clean fill screening and communicated it to the appropriate employees. The employees signed a record of acknowledgment for the updated clean fill screening procedures. A tracking mechanism is in place for recording random inspections.

Workforce Management Audit June 2024	
Recommendation 2: *implemented early We recommend the Director of HRS update the Administrative Standards No. HR-003 Employee Education and Development and No. HR-012 Employee Performance Management with the appropriate key positions in the current organizational chart. The key roles and responsibilities listed in the job descriptions should align to the administrative standards, as applicable.	Administrative Standard HR-003 (Education & Development) has been revised into a comprehensive framework, approved and posted to City Intranet site. HR-012 (Performance Management) has been updated to reflect changes cited in Recommendation #2. Further changes to HR-012 will be made to fulfill Recommendation #5.

Workforce Management Audit June 2024	
Recommendation 3: *implemented early We recommend the CAO, in collaboration with the Administrative Standards working Group, enhance the review process for existing administrative standards. The role and responsibilities of the working Group, as a whole, should be clarified in the Administrative Standards Framework. The CAO's office or the working group's responsibility should include maintaining a master spreadsheet listing all the Administrative Standards, noting the standards to be reviewed. The review should be triggered by significant changes (e.g. change in organizational structure, re-naming key roles / positions, major changes in process, etc.) and regular intervals.	Review process enhanced, master database created and working group actively reviewing and updating administrative standards.

Workforce Management Audit June 2024	
Recommendation 8: We recommend that the Chief Financial Officer formally document the Continuous Monitoring process. The formalized process should be communicated to individuals responsible for the Continuous Monitoring. The process should include, at a minimum: The key roles and their responsibilities in the process, The desired frequency of the Continuous Monitoring process, A requirement for the Finance Managers or Department Directors to report the results of the Continuous Monitoring process to the CFO or the Corporate Controller and	Overtime Continuous Monitoring Process formally documented and adopted by SMT. It's been made available on the City's intranet and widely distributed internally.

Workforce Management Audit June 2024	
Recommendation 9: We recommend that the Chief Financial Officer, in consultation with the Director of HRS and Department Directors, establish the minimum standards for the departmental process concerning pre-approving overtime, including clearly defined documentation requirements. The process description should be documented and communicated to all leaders who have the authority to pre-approve overtime.	Overtime pre-approval requirements and standards included in documented Continuous Monitoring Process. Initial quarterly Overtime report reviewed by SMT in Q3. Internal distribution/communication of Continuous Monitoring Process.

Workforce Management Audit June 2024	
Recommendation 13: *implemented early We recommend that the Director of HRS develop and implement a communication plan to educate all leaders and employees on the process for recording the external training that they have completed in PeopleSoft	A process to record external training and education already exists in PeopleSoft. Internal communication reminding employees of the current process to record external education and training in PeopleSoft has been completed. This recording process will change with the implementation of the new Learning Management System (LMS), and changes will be communicated with the launch of the new LMS.

Recommendations Targeted for Implementation in 2024 Quarter 3

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 #	Revised implementation date
By-Law Amalgamation Audit – June 2018	11	2024 Qtr 4
Fleet Management Audit -June 2022	4	2025 Qtr 1
Fleet Management Audit -June 2022	8	2024 Qtr 4
Fleet Management Audit -June 2022	9	2024 Qtr 4
Stores Audit - October 2022	1, 2, 3	2025 Qtr 2 and beyond

Recommendation Numbers Status – 2024 Quarter 3

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

Audit Report	Recommendation numbers implemented	Recommendation numbers in progress	Target date for implementation			
			2024 Qtr 4	2025 Qtr 1	2025 Qtr 2 & beyond	2026 and beyond
Automatic Vehicle Locator Investigation - June 2021	1, 2, 3, 4, 5	6		6		
By-Law Amalgamation Audit - June 2018		1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11	11	1,2,3,4,5, 6,8,9,10,		7
Fleet Management Audit -June 2022	2, 6	1, 3, 4, 5, 7, 8, 9, 10	1, 5, 8, 9	4, 10	3, 7	
Intersection Signal Infrastructure Investigation - September 2022	2, 3	1			1	
Stores Audit - October 2022		1, 2, 3			1, 2, 3	
Urban Forestry Branch Investigation – September 2022	1, 3, 4, 5, 6, 7, 8	2			2	
Water and Waste Dept Investigation - Brady Road Resource Management Facility - August 2022	2, 3, 4	1			1	
Workforce Management Audit June 2024	2, 3, 8, 9,13	1, 4, 5, 6, 7, 10,11,12	7,12	11	1, 4, 5, 6	10
Final report 2024 Qtr 2 Investigation into The City's Use of Required User Car Allowance - December 2022	1, 2, 3, 4					
Total	28	34	7	13	12	2