City of Winnipeg – Audit Department

Implementation of Audit Recommendations Report
2024 – Quarter 4

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Implementation of Audit Recommendations Report
2024 Quarter 4 - 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 December 31, 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 December 31, 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	1	10		9%
Fleet Management Audit -June 2022	10	3	7		30%
Intersection Signal Infrastructure Investigation - September 2022	3	2	1		67%
Stores Audit - October 2022	3	0	3		0%
New report this quarter: Traffic Signals Branch – Procurement and Contracting Audit- September 2024	6	2	4		33%
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%
Workforce Management Audit - June 2024	13	9	4		69%
Recommendation Implementation Complete Final report 2024 Qtr 2: Investigation into The City's Use of Required User Car Allowance December 2022	4	4	0		100%
Total	68	36	32		53%

Recommendations Implemented and Confirmed in 2024 Quarter 4

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

By-Law Amalgamation Audit - June 2018	
Recommendation 11: We recommend that the Chief Administrative Officer evaluate the opportunity to reassign the responsibility of enforcing the Parks by-law under the Community By-Law Enforcement Services Division and the Streets by-law under the Winnipeg Parking Authority. Consideration should be given to assessing enforcement areas on a continual basis to determine if further realignments are needed to improve services overall and to ensure the City is in the best position to meet by-law enforcement goals and objectives	The interim CAO has approved revisions to the reassignment of some provisions of the Streets by-law to the Winnipeg Parking Authority. The Parks by-law 85/2009 and associated legislation (Municipal By-Law Enforcement Act (MBEA) or Provincial Offences Act (POA) will be updated to reflect service areas that should be prioritized for enforcement, an enforcement plan will be developed to outline priority areas.

Fleet Management Audit -June 2022	
Recommendation 4: The CAO should direct the fleet oversight committee to develop and implement a corporate vehicle utilization policy. The policy should include a requirement for departments to analyze vehicle needs and adequately support the necessity for a vehicle. The policy should also include a process requiring departments to report on the performance of their fleet to the fleet oversight committee, at minimum, on an annual basis. A utilization policy should at minimum: - Consider vehicle pool(s), vehicle swapping, and the use of personally-owned vehicles; - Include the fleet oversight committee's definition of low and/or under-utilized vehicles; - Define how performance data will be collected, and the activities that will be performed to ensure the data will be complete, accurate, and reliable; - Include the fleet oversight committee's definition of all relevant roles and responsibilities, and enforcement of the policy and accountability for outcomes; - Identify a process and timeline for providing required support for the necessity for a vehicle that does not meet the minimums defined by the fleet oversight committee.	The fleet oversight committee developed and adopted a corporate vehicle utilization policy. The policy includes the minimum items identified in the recommendation.

Traffic Signals Branch – Procurement and Contracting Audit- September 2024	
Recommendation 4: We recommend that Corporate Finance update the administrative standard to include the use of new purchase orders for each new contract. This should be communicated to all the departments.	The Administrative Standard FM 002 (Supplemental to the Purchasing Policy) was updated with the inclusion of the use of one purchase order for each contract. The update was communicated to the City Contract Administrators via an email sent on November 1, 2024.

Traffic Signals Branch – Procurement and Contracting Audit- September 2024	
Recommendation 6: We recommend that Corporate Finance designate a Program Manager to update the Purchasing Card Program Procedures manual with the current correct maximum single-transaction limit of $5000.	The Purchasing Card Procedures Program Manual has been updated to include: the maximum single transaction limit has been updated to $5,000. Additionally, the Purchasing Card Program New Cardholder Application Form template included as attachment B in the program manual states the transaction maximum limit as $5,000.

Workforce Management Audit June 2024	
Recommendation 5: **IMPLEMENTED EARLY** Recommendation 5: "We recommend that the Director of HRS, in consultation with departments, develop a new formal performance review process that can be tailored to address the diverse needs of the City departments. The minimum requirements should include: • The frequency of reviews • Specific timing of completion • Tracking the status of reviews and a follow-up for reviews not started • Reporting by departments directly to the CAO (or through HRS), at least annually, to measure compliance with the new process • Incorporate the completion of employee performance reviews as performance metrics for leaders to ensure accountability (i.e. include compliance to the new process in the leader's own annual performance review) • Template with the minimum required components of a performance review (may contain - goals, key KPIs and evaluation against the measures, training and development plan, flex workplace program - if applicable). The process should be documented and communicated.	The A/Director of HRS developed a new formal performance review process that is tailored to address the diverse needs of all City departments. The new process was communicated to all city staff on December 9, 2024 via an email.

Workforce Management Audit June 2024	
Recommendation 7: We recommend that the CAO, in collaboration with Department Directors and the Director of HRS, conduct a risk-based analysis of the span of control in departments and develop a plan of action to establish optimal spans of control where concerns are identified.	The Office of the CAO conducted a risk-based analysis of the span of control in departments and developed a plan of action to establish optimal spans of control where departments identified concerns.

Workforce Management Audit June 2024	
Recommendation 11: **IMPLEMENTED EARLY** We recommend that the CAO, in consultation with the Department Directors and the Director of HRS, develop a process for Departments to report to HRS and the CAO on completion of the annual FWP review and the effectiveness of the Flexible Workplace arrangements.	Human Resource Services (HRS) developed a process for Departments to track and report to HRS and the CAO on completion of the annual FWP review and the effectiveness of the Flexible Workplace arrangements.

Workforce Management Audit June 2024	
Recommendation 12: We recommend the CAO, in consultation with the Director of HRS develop a formal documented process for obtaining reports on the completion rates for all employee required training. The process should include Department Directors working with leaders on addressing low completion rates.	Human Resource Services has developed a formalized process that is documented to obtain reports on the completion rates for all employee required training. HRS advised Department Management to work with employees and leaders to address any low completion rates.

Recommendations Targeted for Implementation in 2024 Quarter 4

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
Fleet Management Audit -June 2022	1	2025 Qtr 3
Fleet Management Audit -June 2022	5	2025 Qtr 3
Fleet Management Audit -June 2022	8	2025 Qtr 3
Fleet Management Audit -June 2022	9	2025 Qtr 1
Traffic Signals Branch – Procurement and Contracting Audit- September 2024	5	2025 Qtr 1

Recommendation Numbers Status – 2024 Quarter 4

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				
			2025 Qtr 1	2025 Qtr 2	2025 Qtr 3	2025 Qtr 4	2026 and beyond
Automatic Vehicle Locator Investigation - June 2021	1, 2, 3, 4, 5	6			6		
By-Law Amalgamation Audit - June 2018	11	1, 2, 3, 4, 5, 6, 7, 8, 9, 10		1, 2, 3, 4, 5, 6, 8, 9,10			7
Fleet Management Audit -June 2022	2, 4, 6	1, 3, 5, 7, 8, 9, 10	9		1, 3, 5, 8	7, 10	
Intersection Signal Infrastructure Investigation - September 2022	2, 3	1		1			
Stores Audit - October 2022		1, 2, 3		1, 2, 3			
Traffic Signals Branch – Procurement and Contracting Audit- September 2024	4 ,6	1, 2, 3, 5	1, 2, 3, 5				
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, 5, 7, 8, 9,11,12,13	1, 4, 6, 10		4		1, 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	36	32	5	15	5	5	2