Agenda – Executive Policy Committee – September 12, 2025

AUDIT COMMITTEE

Item No. 2 Reissuance of Audit Department Report

WINNIPEG PUBLIC SERVICE RECOMMENDATION:

That the updated Stores Audit Report be received as information.

ADMINISTRATIVE REPORT

Title: Reissuance of Audit Department Report

Critical Path: Audit Committee – Council

AUTHORIZATION

Author	Department Head	CFO	CAO
J. Egert City Auditor	J. Egert City Auditor		

EXECUTIVE SUMMARY

The Stores Audit report was received as information by Council on December 15, 2022. In Appendix 1, under the heading 'Scope', the report contained a statement that the work was completed in compliance with Generally Accepted Government Auditing Standards. This was an incorrect statement. The work performed for this project does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The statement has been revised to read:

> *The work performed in relation to this report does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). The work performed does conform to Audit Department standards for independence, objectivity and quality. We believe we have performed sufficient work in satisfaction that the evidence obtained provides a reasonable basis for our findings and conclusions.*

As noted in the statement above, the findings, conclusions and subsequent recommendations in both reports are unchanged, they remain well supported by the evidence.

In the interest of full transparency and in compliance with Generally Accepted Government Auditing Standards we are required to re-issue the updated report.

RECOMMENDATIONS

That the updated Stores Audit Report be received as information.

REASON FOR THE REPORT

The report is being submitted in accordance with the City Organization By-law 7100/97 section 19(d)(iv) that the Audit Committee will "receive and review audit reports, and table such reports with its recommendations at a regular meeting of Executive Policy Committee.

IMPLICATIONS OF THE RECOMMENDATIONS

Reissuance of the reports will ensure the updated reports are available on the publically accessible website.

HISTORY/DISCUSSION

The Audit Department performs its audit work in accordance with Generally Accepted Government Auditing Standards. These standards provide professional guidance for government-related audits and require us to follow other relevant standards where they are applicable to our work.

The City of Winnipeg Audit Department has successfully passed three peer reviews recognizing that the Department's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with Generally Accepted Government Auditing Standards (GAGAS) and legal and regulatory requirements for audit and attestation engagements.

The Council approved Audit Plan 2022-2023 included the Stores Operations Audit. The work performed in relation to this project does not constitute an audit conducted in accordance with Generally Accepted Government Auditing Standards.

The Audit Department wishes to assure the reader that the findings, conclusions and subsequent recommendations in the report are unchanged, they remain well supported by the evidence. While revising the report, other minor edits were also completed, none that impact the quality of evidence, conclusions or recommendations. We also added a section to explain to readers the reason for the updated report.

Upon identification of the issue the report was removed from our website. The report is being resubmitted to be received as information and the revised version will be reposted to the website in order to be transparent and as required by Generally Accepted Government Auditing Standards.

FINANCIAL IMPACT

CONSULTATION

This Report has been prepared in consultation with: N/A

OURWINNIPEG POLICY ALIGNMENT

Leadership and Good Governance

1. Establish and implement priority actions through evidence-informed decision-making processes.
2. Promote trust and government responsiveness through meaningful, inclusive and informed community engagement.
3. Achieve community-responsive service delivery through an aligned, integrated, collaborative and results-oriented organizational culture.

WINNIPEG CLIMATE ACTION PLAN ALIGNMENT

N/A

WINNIPEG POVERTY REDUCTION STRATEGY ALIGNMENT

N/A

SUBMITTED BY

Department: Audit Department
Prepared by: Jason Egert
Date: August 2025

Attachments: