



OFFICE OF THE
City Auditor

Follow-up of Recommendations

For the Period April through November 2010

January 27, 2011

THE CITY OF
Edmonton

The Office of the City Auditor conducted
this project in accordance with the
*International Standards for the
Professional Practice of Internal Auditing*

Follow-up of Recommendations

For the Period April through November 2010

1. Introduction

The follow-up of recommendations is included in the Office of the City Auditor's (OCA) annual work plan. On a semi-annual basis, we provide a report to the Audit Committee on the adequacy, effectiveness, and timeliness of actions taken by the Administration on our recommendations.

Our follow-up process and reporting on the status of implementation of actions fulfills the following requirements:

1. International audit standards state: *The chief audit executive must establish a process to monitor and ensure that management has effectively implemented or that senior management has accepted the risk of not taking action.*
2. The Audit Committee Bylaw section 10(3)(b) states: *Committee has authority to: review whether Administration has taken appropriate corrective action in response to recommendations made in Office of the City Auditor reports.*

In 2008, we enhanced the follow-up process to provide more timely information on all outstanding recommendations. The process has evolved and is now more proactive, with both the City Manager and OCA ensuring that actions to implement recommendations are timely and complete. The City Manager ensures that the Administration is taking action and reporting the status of implementation on a timely basis. The City Auditor evaluates the actions taken, determines whether the desired results have been achieved and provides the Audit Committee with semi-annual reports on the status of all outstanding recommendations.

In addition, we also conduct full follow-up reviews of major audits such as branch reviews. Detailed observations from these reviews are reported separately. The status of outstanding recommendations for such reviews is also included in the semi-annual follow-up reports.

Since enhancing the follow-up process, we have seen an increase in the percentage of recommendations that are being closed. We believe this improvement is a reflection of senior management's commitment to implement actions to address our recommendations in a timelier manner. Table 1 illustrates that the percentage of recommendations being closed increased from 13 percent in 2008 to 52 percent in this reporting period.

Table 1
Recommendation Closure Trend

Reporting Period End	Total Recommendations	Closed During Period	In progress
May 2008	68	9 13%	59 87%
March 2010	83	29 35%	54 65%
November 2010	128	66 52%	62 48%

On April 12, 2010, the Audit Committee passed the following motion:

That the City Auditor Semi-Annual Recommendations Follow-up report include the following information:

- *any recommendation that is two years old or longer should include an explanation as to why*
- *an additional column providing a status update from the departments.*

In this report we have implemented the motion and included the information requested by Audit Committee.

The OCA maintains a database to track audit recommendations, including the related management action plans, the position responsible for taking corrective action, and the estimated completion date for implementing corrective action. As of November 30, 2010 there were 128 outstanding recommendations in our database. These recommendations are associated with 40 audits. 111 of these recommendations had due dates that had passed and 17 had due dates after November 30, 2010.

2. Observations and Analysis

Historically, follow-up reviews were undertaken on audits six to eighteen months following the latest completion date for all recommendations contained in the audit report. Effectively, this resulted in some recommendations not being followed-up for more than two years.

For this period, we followed up on all 128 outstanding recommendations in our database. We placed the greatest emphasis on collecting and analyzing information on the actions that were and are being taken to address recommendations that were outstanding for more than 2 years past the original completion date. Table 2 provides an overview of the implementation status of all outstanding recommendations.

Table 2
Overview – Implementation Status of Recommendations

Completion Date	Total	Closed This Period	In Progress
More than 2 year past completion date	37	24	13
1 – 2 years past completion date	54	28	26
Less than 1 year past completion date	20	13	7
Sub-Total	111	65	46
Due after November 2010	17	1	16
Total	128	66	62

During this period we closed 24 (65%) recommendations outstanding more than 2 years past the expected completion date, 28 (52%) recommendations outstanding 1 to 2 years past the expected completion date, 13 (65%) recommendations less than 1 year past the expected completion date, and one recommendation that was due after November 2010.

The status, new completion date, and explanation for the delay in addressing the 13 recommendations that remain in-progress more than 2 years past the expected completion date are provided in Section 2.1. Examples of the benefits resulting from the actions taken to address the 66 recommendations closed in this period are provided in Section 2.2.

A listing of the 40 audit projects showing the number of recommendations closed and in-progress is provided in Appendix 1.

2.1. Recommendations In-Progress More Than 2 Years Past the Expected Completion Date

This section summarizes the implementation status of the 13 recommendations that remain in-progress more than 2 years past the original completion date identified by the Administration. These recommendations are associated with nine Audits completed between August 2005 and January 2008. We summarized the information received from the Administration to provide an overview on the actions that have been taken to date and the reasons why implementation is not complete.

2.1.1. Enterprise Risk Management (ERM) (Audit 05142)

In 2005, the OCA led a corporate team in developing an ERM process for the City of Edmonton. At that time we recognized for an organization to achieve the maximum benefit from ERM, it must be seen as not just a process, but a risk management culture in which attitudes, behaviours and activities together form an environment in which risk considerations are part of the daily routine.

In 2005, the Administration accepted responsibility for management of the City's overall Enterprise Risk Management program and providing guidance for selection and use of risk management toolsets.

Original Completion Date – December 2006

Actions Taken to Date – Some progress has been made in embedding components of ERM in the departmental business planning processes using risk assessment tools that are similar to those contained in the Value Management process. Implementation of an ERM system has not been operationalized.

The OCA's 2011 work plan includes a project to support the Administration's efforts to expand the corporate role of ERM.

Reason for Delay – Delays in implementing ERM are attributed to reorganization and turnover of key staff needed to implement a complex ERM plan.

New Completion Date – A Terms of Reference will be completed by March 2011.

2.1.2. Continuous Monitoring (Audit 05157)

Continuous monitoring is a method used to automatically perform control and risk assessments on a more frequent basis. Continuous monitoring changes the audit approach from periodic reviews of a sample of transactions to ongoing audit testing of 100 percent of transactions. In 2006 the OCA developed an application to monitor journal vouchers which are used by accountants to make adjustments to the City's financial accounting system.

During our review, the Administration recognized the need for more formal procedures. These were drafted and a pilot project undertaken. We recommended that the procedures be finalized and implemented.

Original Completion Date – December 2007

Actions Taken to Date – The procedures have been implemented. However, documentation is outstanding. The City's external auditor found no deficiencies in 2008 and 2009. However, the draft document has not been finalized for inclusion in the Accounting Procedures Manual.

Reason for Delay – The time required to complete comprehensive documentation, following the implementation of new procedures, was under-estimated.

New Completion Date – September 2011

2.1.3. Transportation Planning Branch Audit (Audit 05167)

The Transportation Department is responsible for the development and implementation of transportation plans and programs including roadways, public transit services, cycling paths and walkways. The Transportation Planning Branch serves as the key strategic force to guide the department and the City in transportation-related matters. The objective of this branch audit was to assess the Transportation Planning Branch's capability to develop and implement an effective transportation strategy for the City of Edmonton.

In 2006, we made ten recommendations for improving the Branch's capability to develop and implement an effective strategy. We completed a full follow-up review in November 2010. Through our review of *The Way We Move*, an *Implementation Plan and a Progress Measures Report*, as well as monitoring and other process documents used by the Branch, we were able to close seven of the recommendations.

The three recommendations that remain in-progress relate to the development of formal transportation policies, approval of a transportation decision model, and development of strategic targets & performance measures.

Original Completion Date – May 2008

Actions Taken to Date

Development of formal transportation policies and approval of a transportation decision model.

- *The Way We Move* includes policies that address most of the areas identified in the original audit. The Branch is working on updating the three policies and the transportation decision model that remain outstanding.

Development of strategic targets & performance measures.

- Performance measures were approved by Council in July 2010. However, approval of targets was deferred to Council's discussion of corporate performance measures which are currently being developed.

Reason for Delay – These recommendations have not been fully addressed as resources are not dedicated to updating policies and model. Priority is assigned to addressing ongoing day-to-day responsibilities. Targets will be established once corporate measures are approved.

New Completion Date – December 2011

2.1.4. Project Change Orders (Audit 05169)

Project change orders are a product of the project management process and are either a result of planned and managed changes in project scope or a response to changes over which there is little or no control.

The objectives for this review were to identify the underlying reasons for the changes to contracts issued for capital construction projects, verify compliance with delegated authority and other relevant governance documents, and to determine where opportunities for improvement to the City's processes exist.

The Administration accepted eight recommendations to strengthen corporate guidelines and monitoring and oversight roles. We were able to close six of the recommendations in prior reporting periods. The two recommendations that remain in-progress are for the establishment and performance monitoring of cost estimating guidelines and for the development of post project and vendor performance evaluation criteria and a mechanism for sharing experiences with other departments.

Original Completion Dates – June 2006 & September 2006

Actions Taken to Date – The establishment and performance monitoring of cost estimating is being addressed in conjunction with the recommendations in audit 07239, *23rd Avenue/Gateway Boulevard Interchange*. The following actions have been taken:

- Strengthening of cost estimates in capital budgets by: incorporating actual construction/market tender in the capital project review process; development, in partnership with industry, appropriate cost escalation data; and establishment of a Capital Investment Advisory Group to develop appropriate Municipal Price Index.
- Implementation of a new SAP PACMAN/PS application to support capital project cost estimate planning and project management requirements:
- Roll-out of initiatives including a new cost estimating model for major projects and continuing with the 2009 – 2012 project management training program for Capital Construction staff.

Formal documentation of the processes and tools and their application in a consistent and cohesive manner across the corporation remains outstanding. A Corporate Project Management Office (PMO) and a stewardship committee with corporate representation were established in 2010 to expedite this effort.

Post project and vendor performance criteria have been established and the evaluation processes are in use within Capital Construction. Implementation of the repository to support sharing the evaluation results and the integration of the experience sharing processes into the corporate project management practice are outstanding. Outstanding actions are being addressed in conjunction with the recommendations in audit 09280, *Consulting Services Review* and by the Corporate PMO.

Reason for Delay – The delay in closing the two recommendations is due to the amount of time required to implement the organizational changes and supporting infrastructure.

New Completion Date – December 2011

2.1.5. Mobile Equipment Services Branch Audit (Fleet Services) (Audit 07205)

Fleet Services provides comprehensive City-owned equipment services for a customer base with diverse equipment needs ranging from light-duty service vehicles to heavy-duty equipment. The services provided span the entire life cycle of City-owned equipment from acquisition through disposal and replacement. At the time of the audit, the operating budget was \$107 million with 520 funded positions. The Branch maintained 3,858 pieces of equipment at 11 different maintenance facilities.

The primary objective of the audit was to provide assurance that services provided by Mobile Equipment Services are effective, efficient, and economical.

We made 12 recommendations to improve Fleet Services' ability to demonstrate that services are provided in an economical, efficient and effective manner. Nine recommendations were closed in prior reporting periods and one in this reporting period. Two recommendations remain in-progress, one less than two years past the expected completion date and one more than two years past the expected completion date. The latter recommendation relates to redevelopment of the warranty program and setting targets for expected recoveries.

Original Completion Date – April 2008

Actions Taken to Date – The warranty program has been redeveloped and standard operating procedures have been documented. Fleets Services has acquired a new management information system and is in the process of implementation. The Branch is also in the process of collecting information required to set targets.

Reason for Delay – Fleet Services continues to work on addressing system performance reporting issues which have resulted in delays in completing actions to address this recommendation.

New Completion Date – December 2011

2.1.6. Land & Buildings Branch Audit (Corporate Properties) (Audit 07206)

The services provided by the Corporate Properties Branch include building maintenance, accommodation planning, land acquisition and sales, property

management, and land planning and development. These services support civic operations and capital projects managed by all parts of the corporation.

We made 11 recommendations to improve the efficiency and effectiveness of services delivered in the areas of conservation of building and facility infrastructure, determination of building and facility needs and usage, and land need identification and acquisition. Seven of the recommendations were closed in prior reporting periods and three have completion dates less than two years overdue. The recommendation that is over two years past due pertains to enhancing the reporting of outcomes related to the Land Development Policy.

Original Completion Date – March 2008

Actions Taken to Date – The financial reporting structure was revised as part of the 2010 budget process. A project charter for review of the Corporate Land Management Strategy has been approved.

Reason for Delay – The Land Management Strategy approved in May 2003 and subsequent creation of a Strategic Lands Acquisition Account resulted in funding strategic land acquisitions to the financial detriment of the Land Enterprise. The delay in implementing this recommendation is due to the recent move to a more business focused financial model for the Land Enterprise and direction around tangible capital assets.

New Completion Date – December 2011

2.1.7. MAIN-LINK Post Implementation Review (Audit 07219)

MAIN-LINK was a capital project undertaken by the City from 2002 to 2005 to implement a “linked” or common system using SAP software to track and manage the maintenance of City assets. The City’s infrastructure assets include roads, sewer lines, light rail transit, buildings, vehicles, equipment, parks, information technology and more. The City’s “linked” maintenance management solution provides a common system for planning, scheduling and managing the required tasks, recording and reporting the maintenance activities, and providing a history of such activities for future decisions.

We concluded that the MAIN-LINK project was partially successful in meeting its objectives. We made five recommendations to increase the likelihood of achieving objectives and strengthen controls for future Enterprise Resource Planning (ERP) projects. Two recommendations were closed in prior periods and one in this reporting period.

The two recommendations that remain in-progress relate to ensuring that the ERP project management methodology complies with the corporate directive and the need for consistent reporting of outcomes of ERP projects.

Original Completion Date – January 2008

Actions Taken to Date – Stakeholders in the ERP project were interviewed to determine where there was need for improvement. Subsequently, direction was provided by senior management to address these recommendations with the project management recommendations from audit 07239, *23rd Avenue/Gateway Boulevard Interchange*. A Project Management Office was established in June 2010 and a stewardship committee in October 2010 to oversee project management related projects and services to enable improvements to be addressed in a consistent and cohesive manner.

Reason for Delay – The delay in closing the recommendations is due to the amount of time required to implement organizational changes.

New Completion Date – December 2011

2.1.8. Transit Information Centre Cash Handling Review Follow-up (Audit 07229)

The Edmonton Transit Customer Information Centre, located in the Churchill LRT Station handles inquiries from the public regarding transit routes and schedules and assists customers in planning transit trips. The Centre also provides information on special events within the City and responds to inquires about all aspects of Edmonton Transit such as fares, policies and procedures. The Centre is also a retail outlet for all Transit products including tickets, passes and other items.

While following-up on a 2004 audit of the Transit Information Centre, we observed cashiers utilizing the same cash drawer, compromising the chain of custody and cashier accountability. The administration accepted our recommendation to implement a change to maintain cashier accountability.

Original Completion Date – January 2008

Actions Taken to Date – System enhancements to assist in maintaining cashier accountability are planned. Corporate studies that will provide both tools and procedures that address this recommendation are underway.

Reason for Delay – Upgraded cashier software is expected to be available and installed mid-2011.

New Completion Date – July 2011

2.1.9. Mitchell Transit Garage Cash Handling (Audit 07229)

The Mitchell Garage provides a range of bus fleet services including repairing, servicing, dispatching and booking out buses for operators. Each day, transit dispatchers are responsible for removing fare boxes from buses, depositing the cash into the cash vaults, moving the cash from the vaults into cash bags and transferring the cash bags to the armoured car service.

We made four recommendations to improve the cash-handling controls at the Mitchell Garage and further reduce the City's risk of losing cash revenue. One recommendation was closed in prior reporting periods and two in this reporting period. The recommendation that remains in-progress is to update cash handling procedures to include guidance to staff regarding transferring cash to armoured car employees.

Original Completion Date – February 2008

Actions Taken to Date – Procedures have been drafted and implemented to strengthen controls when transferring cash. However, the Cash Handling Procedures have not been finalized.

Reason for Delay – Approval of formal procedures has been delayed pending a final review to ensure Corporate and ETS security procedures are aligned.

New Completion Date – March 2011

2.2. Impact of Recommendations closed in the reporting period

During this reporting period, we closed 66 recommendations associated with 22 audits. We believe that the actions taken by the Administration have strengthened internal controls and mitigated related risks. This section provides a brief background and outlines the benefits to the City from the actions taken by the Administration to address some of these recommendations.

2.2.1. Overtime Review (Audit 10301)

Report issued August 31, 2010

City employees work overtime to respond to emergencies, manage workloads during staff shortages, and address temporary or seasonal spikes in workload. Overtime represents a significant cost to the City of Edmonton. Between 2006 and 2009, the City's overtime expenditures increased by 45 percent. In 2009, City employees earned a total of \$40 million in overtime.

The objectives of this review were to:

1. Conduct a high-level analysis of overtime usage within the City of Edmonton.
2. Assess the City's control practices for budgeting, authorizing, recording, managing, approving, and monitoring overtime for the highest earners of overtime.

Based on our analysis, we identified opportunities to reduce the need for overtime and thereby reduce the City's overtime expenditures. We made four recommendations that focused on:

- Setting expectations for and improving usage of overtime,
- Improving and strengthening internal controls, and
- Enhancing overtime expenditure reporting and monitoring.

On November 10, 2010 the Audit Committee received an update from the Administration on the status of implementing actions to address the four recommendations. The report stated that nine of the 10 proposed actions were complete. The outstanding action related to the review of budgeting practices.

We were able to close three of the four recommendations based on the actions taken by the Administration. These recommendations relate to communicating expectations and objectives for the use and control of overtime, implementing procedures that address authorization and justification for overtime, and developing reporting and monitoring tools.

Benefits derived from the actions taken by the Administration include:

- Improved management oversight and accountability.
- Increased awareness of root causes for overtime allowing a more proactive approach to managing overtime.
- Improved workload sharing, cross training and succession planning strategies.
- An estimated \$1 million savings in capital funds in 2011 that will be redistributed as they become available.
- An estimated \$900,000 in cost savings in 2010. The savings have been captured through the service and budget review process for 2011.

2.2.2. Mobile Equipment Services (Fleet Services) Branch Audit (Audit 07205)

Report issued October 17, 2007

The primary objective of this audit was to provide assurance that services provided by Mobile Equipment Services are effective, efficient, and economical.

Based on our research and analysis we believed the centralized service delivery model provided the City with good value. However, we found assessing operational performance extremely challenging given the state of the management information systems. We were required to use supplementary methods to derive performance information due to the lack of available information.

We made 12 recommendations to improve Fleet Services' ability to demonstrate that services are provided in an economical, efficient and effective manner. Nine of the 12 recommendations were closed in prior reporting periods. During this period we closed one recommendation related to the development of an action plan to improve management information.

The actions taken to address this recommendation provided a tool to allow the Branch to demonstrate improved operational performance. For example, the results of a 2009 "Wrench Time Study" showed productivity improvements ranging from 9 percent to 34 percent or an average increase of 19 percent over past performance.

2.2.3. City Governance Review (Audit 06183)

Report issued February 8, 2007

The primary governing legislation for the City of Edmonton is the Municipal Government Act of Alberta (MGA). Edmonton is governed by an elected City Council comprised of a Mayor and 12 Councillors. City Council has established Standing Committees through Bylaw 12300, *Procedures and Committees Bylaw* which prescribes the rules to follow in governing the City of Edmonton. Bylaw 12005, *City Administration Bylaw* establishes the position of the Chief Administrative Officer (City Manager) and delegates powers, duties and functions to this position.

The overall objective of this audit was to assess the effectiveness of the City of Edmonton's governance model.

We found that Council believed they were doing most things well, but could improve in some areas to better fulfill their governance responsibilities. We made seven recommendations for improvement opportunities in the areas of strategic planning and direction, Council and Committee roles & responsibilities, decision-making process, and orientation and training.

Four of the seven recommendations were closed in prior reporting periods. The remaining three recommendations were closed in this reporting period. These recommendations related to developing a process to facilitate strategic direction setting, Committee creation and delegation, and developing a 3-year calendar of issues.

The actions taken to address these recommendations:

- Assist in aligning the Corporate Business Plans and Performance Reporting with strategic plans.
- Increase awareness of the roles and responsibilities of Council and its Council Committees.
- Enhance the decision making-process and improve agenda planning through consideration of strategic timing, coordinating and routing of issues.

2.2.4. Ice Allocation and Booking Processes (Audit 07232)

Report issued March 31, 2008

At the time of this audit the City owned 20 ice arenas, which collectively house 25 ice sheets. Arenas enhance the quality of life of Edmonton residents and provide growth and development opportunities for all age groups.

The primary objectives of this review were to:

1. Determine whether the processes were functioning as intended, identify any control weaknesses and determine where the greatest opportunities for improvements exist, and
2. Assess the degree to which existing practices provide fair and equitable access to ice.

Our overall conclusion was that the ice allocation and booking processes were operating as intended, provided fair and equitable access to ice and maintained a cooperative relationship with user groups. We made 10 recommendations in the areas of improving process efficiency, increasing alignment with program objectives and ensuring appropriate revenues are received.

In this reporting period we closed all 10 recommendations. These recommendations related to documenting processes, segregating duties, reviewing definitions and programs, implementing controls over access/admission cards, and expanding benchmarking of fees.

The actions taken to address these recommendations:

- Improve the effectiveness and consistency of ice allocation, booking and accounts receivable.
- Provide greater assurance that program delivery is aligned with overall objectives.
- Improve safety, security and ability to safeguard assets.
- Reduce the risk of theft and fraud and minimize the risk of lost revenue.

2.2.5. Fire Prevention (Audit 08254)

Report issued January 19, 2009

Fire Prevention is part of the Fire Rescue Services Branch. Their business objectives are to create safer communities, raise educational awareness within the community, provide a consistent greater application of the Alberta Fire Code, have a City Council and Alberta Safety Codes Council approved Quality Management Plan and maintain highly trained staff.

The objectives of this review were:

1. To determine if the district Fire Prevention Officers perform fire inspections in an efficient and effective manner.
2. To determine if POSSE (inspection tracking software) allows for effective reporting of fire inspections.
3. To determine if Fire Prevention has a system in place to address future staff requirements.
4. To determine if the Technical Services Area has effective processes to ensure: (1) all construction sites are inspected and have a proper Fire Safety Plan per the Alberta Fire Code and (2) building project plans are reviewed based on priority.
5. To determine if the Technical Services Area is charging for the services they provide in accordance with City Bylaws.

We observed that Fire Prevention inspection staff are a dedicated team that is knowledgeable and competent regarding the performance of inspections. However, we identified ways to increase the effectiveness and efficiency of their inspections and other service activities. We found some inaccurate and missing information in POSSE that limits the ability to identify and track specific work requirements. We also noted Fire Prevention does not regularly identify future staff requirements or have a reasonable plan to address this need.

We made 13 recommendations to enhance the operations of Fire Prevention and ensure compliance with the Alberta Fire Code. Eleven of the 13 recommendations were closed in prior reporting periods. During this period, we closed one recommendation related to development of a process to ensure compliance with the Alberta Fire Code.

The actions taken to address the recommendation increases assurance that fire safety plans are in place at major construction sites, which contributes to safer communities. It also provides a more consistent application of the Alberta Fire Code.

2.2.6. Revenue Controls

Each year the OCA completes a number of audits related to controls over revenues. These audits may be included in our annual work plan, undertaken as an emerging request to review a process, or initiated as an investigation resulting from tips alleging fraudulent behavior.

The objectives of these reviews included assessing the level of compliance with established policies, procedures and agreements; evaluating the adequacy and effectiveness of controls over cash handling and the safeguarding of assets; and identifying weaknesses that could expose City assets to fraud and theft.

In this reporting period, 10 recommendations were closed. These recommendations were associated with four audits:

- Mitchell Transit Garage Cash Handling (Audit 07229), report Issued December 2007
- Stolen Fare Products (Audit 08269), report issued February 2009
- Cash Theft Investigation (Audit 09282), report issued May 2009
- U-Pass Review (Audit 09283), report issued July 2009

These recommendations related to updating procedures and improving controls, training, improving cash handling, ensuring consistent application of procedures, and recovering funds.

The actions taken to address these recommendations:

- Strengthen the chain of custody and cashier accountability.
- Increase staff awareness of cash handling and robbery prevention procedures.
- Reduce the risk of theft, fraud and lost revenue.
- Increase the ability to safeguard marketable currency inventories.
- Increase the consistency and completeness of information available to decision makers regarding the future of programs.

3. Conclusion

This report provides an update on the status of the 128 audit recommendations that were outstanding at November 30, 2010. Through our review of supporting information provided by the Administration, we closed 66 recommendations. At the time of our review, 52 of the 66 recommendations that were closed were outstanding for more than one year from the original completion date provided by the Administration.

We believe that the steps taken by the Administration have demonstrated their commitment to implement actions to address audit recommendations in a timelier manner. We acknowledge the Administration's commitment and thank them for their cooperation and efforts in this regard.

Appendix 1

Status of Audit Recommendations by Project

Audit Number and Title		Number of Recommendations				In-Progress			
		Original Report	Outstanding/Reviewed			> 2 Yrs	1-2 Yrs	< 1 Yr	Due After Nov. 30/10
			Total This Period	Closed	In-Progress				
05142	Enterprise Risk Management	1	1	--	1	1	--	--	--
05143	Development Compliance Branch Audit	17	1	1	--	--	--	--	--
05157	Continuous Monitoring	2	1	--	1	1	--	--	--
05167	Transportation Planning Branch Audit	10	10	7	3	3	--	--	--
05169	Project Change Orders	8	2	--	2	2	--	--	--
06183	City Governance Review	7	3	3	--	--	--	--	--
06187	Edmonton Transit Branch Audit	5	1	1	--	--	--	--	--
06189	Assessment and Taxation Branch	6	1	1	--	--	--	--	--
06194	2007 Municipal Election	4	4	4	--	--	--	--	--
06198	Heritage Grant & Downtown Housing Grant	1	1	1	--	--	--	--	--
07205	Mobile Equipment Services Branch Audit (Fleet Services)	12	3	1	2	1	1	--	--
07206	Land and Buildings Branch Audit	11	4	--	4	1	3	--	--
07214	Privacy Controls for Laptops & Tablets	2	2	1	1	--	--	1	--
07219	MAIN-LINK Post Implementation Review	5	3	1	2	2	--	--	--
07227	Professional Services Agreements - Sole Source Review	7	4	4	--	--	--	--	--
07229	Transit Information Centre Cash Handling Follow-up	1	1	--	1	1	--	--	--
07229	Mitchell Transit Garage Cash Handling	4	3	2	1	1	--	--	--
07232	Ice Allocation & Booking Processes	10	10	10	--	--	--	--	--
07239	23 Avenue/ Gateway Boulevard Interchange Project Review	9	9	2	7	--	7	--	--
08250	ETS Shift Trades	3	2	2	--	--	--	--	--
08254	Fire Prevention	13	2	1	1	--	1	--	--
08257	Misuse of Petty Cash Investigation	2	1	--	1	--	1	--	--
08259	Employee Business Expense Claim Review	4	4	--	4	--	4	--	--

Audit Number and Title	Number of Recommendations				In-Progress			
	Original Report	Outstanding/Reviewed			> 2 Yrs	1-2 Yrs	< 1 Yr	Due After Nov. 30/10
		Total This Period	Closed	In-Progress				
08263 Planning & Policy Branch	2	2	1	1	--	--	--	1
08268 Review of Payment Controls	6	6	5	1	--	1	--	--
08269 Stolen Fare Product Investigation	3	3	2	1	--	1	--	--
09273 Snow & Ice Control Cost Effectiveness	2	2	1	1	--	1	--	--
09274 Information Technology Corporate Audit	4	4	--	4	--	4	--	--
09275 Operating Budget Process Review	1	1	1	--	--	--	--	--
09280 Consulting Services	3	3	--	3	--	--	3	--
09281 Tender Conflict of Interest Investigation	1	1	1	--	--	--	--	--
09282 Cash Theft Investigation	2	2	2	--	--	--	--	--
09283 U-Pass Review	4	4	4	--	--	--	--	--
09286 Corporate Environmental Review	5	5	3	2	--	2	--	--
09289 Vehicle Take Home Permits	2	2	--	2	--	--	2	--
09294 Development Permit & Cornerstones Funding	6	6	1	5	--	--	1	4
09297 Parks Branch	5	5	--	5	--	--	--	5
09298 City of Edmonton Non-Profit Housing Corporation Governance Review	3	3	--	3	--	--	--	3
10301 Overtime Review	4	4	3	1	--	--	--	1
10303 3-1-1 Call Centre Review	2	2	--	2	--	--	--	2
TOTAL	199	128	66	62	13	26	7	16