

**OFFICE OF
THE CITY AUDITOR**

REPORT RECOMMENDATION FOLLOW-UP

Administration closed 7 recommendations.

There are 46 outstanding recommendations: 34 are not yet due and 12 are overdue.

NOVEMBER 7, 2024

Recommendation Dashboard



Office of the City Auditor - Recommendations Summary

46

recommendations currently outstanding

7

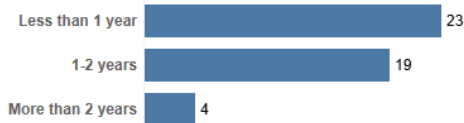
recommendations closed since last report to audit committee

6

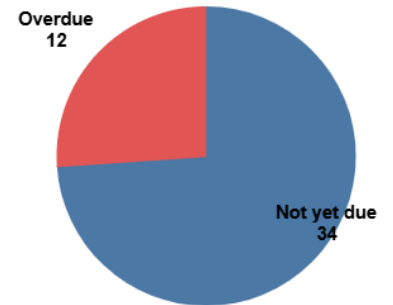
recommendations closed in the last 30 days

Age of Recommendations

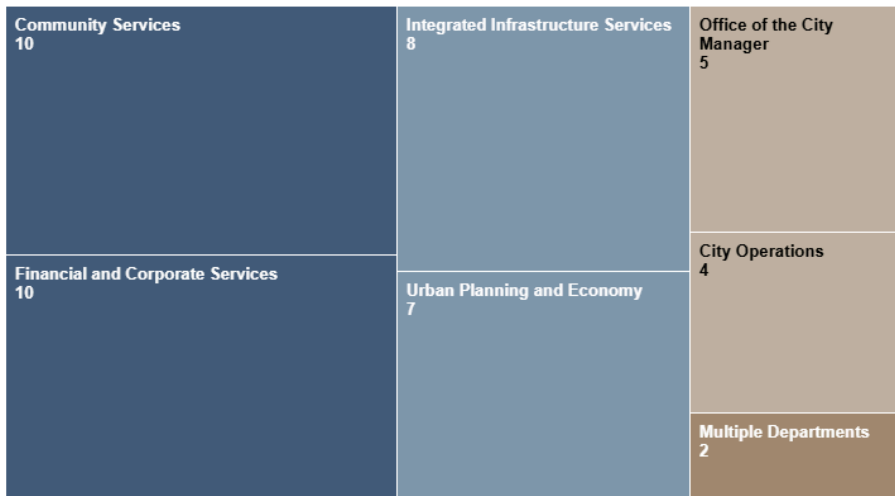
Years since recommendation was made



Outstanding Recommendation Distribution



Outstanding Recommendations by Department



16

recommendations due in the next 6 months

44%

of recommendations due to date in 2024 closed on time

Closed Recommendations

Since our last report (August 20, 2024) Administration has **closed 7 recommendations.**

Project Name	Department	Recommendation	Due Date	Closed Date
1. Blatchford Development	Integrated Infrastructure Services	Rec 1 - Develop Sufficient Measures and Targets	September 30, 2024	October 3, 2024

On April 15, 2024, we recommended that the Blatchford Redevelopment Office, for the goals where no formal measures exist, develop sufficient measures and targets to assess progress in achieving each goal.

The Blatchford Redevelopment Office developed measures for the six goals that previously lacked them (green construction, green building standard, drainage and water, water conservation and reuse, transportation and transit, and livability). The Office developed targets for five of the six goals. For the drainage and water goal, the measure has been defined but the target will be developed in the future, as more infrastructure is built.

2. Blatchford Development	Integrated Infrastructure Services	Rec 2 - Define and Document Measures	September 30, 2024	October 16, 2024
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On April 15, 2024, we recommended that the Blatchford Redevelopment Office, for all goals, define and document measures to guide efforts in measuring progress. This was intended to include clearly defining the measures, clearly and consistently defining the target, documenting how and when the measure will be calculated, and the source of the information.

Using a template similar to what is used for the City's Enterprise Performance Management dashboard, the Blatchford Redevelopment Office defined and documented all of their measures. This documentation included clear targets, reporting frequency, the calculation methodology, and the source of the information. The Blatchford Redevelopment Office revised targets to make sure that the assumptions used to develop them were consistent across all measures.

3.	IT General Controls - Process Ownership	Financial and Corporate Services	Rec 1 - Update and fully implement IT governance framework	June 30, 2024	October 15, 2024
				Revised due date:	
				October 31, 2024	

On March 1, 2022, we recommended that the Open City and Technology Branch update and fully implement its IT process ownership governance framework. This was intended to include performing a gap analysis, updating the Risk Management Program, and assigning ownership for each IT practice area.

The Branch performed a gap analysis and assigned ownership of each process, or practice area, at the director level. They also updated the IT Risk Management Program, which included an assessment of their reference model. These updates and responsibilities were communicated to involved stakeholders.

4.	Grants and Subsidies	Financial and Corporate Services	Rec 1 - Provide Training	March 31, 2024	October 22, 2024
				Revised due date:	
				September 30, 2024	

On April 24, 2023 we recommended that the Financial Services Branch train business areas on the requirements of the grants and subsidies governing documents.

The Branch updated the Municipal Funding Arrangements Policy (A1476A) and created a new Municipal Funding Arrangements Procedure. Then they provided training to approximately 100 staff involved with Municipal Funding Arrangements and the lawyers in Legal Services that support the business areas in drafting funding agreements.

5.	IT Asset Management	Financial and Corporate Services	Rec 1 - IT Asset Management Guidance	September 30, 2024	October 31, 2024
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On August 31, 2023 we recommended that the Open City and Technology Branch improve its standards and procedures to clearly define roles, responsibilities, and processes for IT Asset Management.

The Branch updated documentation to provide Asset Managers with additional clarity around hardware refresh processes and replacement rate expectations. They also created a standard

operating procedure to clarify roles and responsibilities, and provide guidance for Asset Managers to work through the various processes.

6.	Civic Agencies Governance	Office of the City Manager	Rec 1 - Update roles and responsibilities	June 30, 2024	November 4, 2024
				Revised due date:	
				December 31, 2024	

On November 30, 2023 we recommended that the City Clerk update roles and responsibilities of City staff involved with city agencies.

The City Clerk created a matrix that lists key individuals from City Administration and their roles and responsibilities that relate to the City's governance of Civic Agencies. This matrix was also communicated to City Council and the Executive Leadership Team to keep both of these groups informed.

7.	Civic Agencies Governance	Office of the City Manager	Rec 4 - Update Training Requirements	September 30, 2024	November 4, 2024
				Revised due date:	
				December 31, 2024	

On November 30, 2023 we recommended that the City Clerk update the training requirements, including who is responsible for conducting the training, for advisory committees and decision making board members to provide the information and tools they need to be prepared for their role with an agency.

The City Clerk created a list of training that the City will provide advisory committees and decision making board members. This list also includes who is responsible from the City for providing the training to the members.

Overdue Recommendations

There are twelve overdue recommendations.

Two recommendations are **more than one year overdue**.

Ten recommendations are **less than one year overdue**.

Project Name	Department	Recommendation	Months Overdue	Due date
1. Safety Codes Permits & Inspection Services	Urban Planning and Economy	Rec 1 - Clarify minimum number of inspections	13	September 30, 2023 Revised due date: December 31, 2024
2. Safety Codes Permits & Inspection Services	Urban Planning and Economy	Rec 2 - Expand risk-based inspections	13	September 30, 2023 Revised due date: December 31, 2024
3. City's Response to Homelessness	Community Services	Rec 3 - Develop performance measures and evaluate the homelessness plan	10	December 31, 2023 Revised due date: December 31, 2025
4. Enforcement Services Management and Support	Community Services	Rec 3 - Implement functional dispatch and GPS systems	10	December 31, 2023 Revised due date: March 31, 2025

5.	Enterprise Performance Management	Financial and Corporate Services	Rec 4 - Enhance operational and public reporting	10	December 31, 2023 Revised due date: December 31, 2024
6.	Grants and Subsidies	Financial and Corporate Services	Rec 2 - Monitor and report on business area compliance	7	March 31, 2024 Revised due date: September 30, 2025
7.	Grants and Subsidies	Financial and Corporate Services	Rec 3 - Evaluate grant programs and subsidies	7	March 31, 2024 Revised due date: September 30, 2025
8.	City Governance of Fort Edmonton Park	Community Services	Rec 2 - Clarify roles and responsibilities of various stakeholders	6	April 30, 2024 Revised due date: December 31, 2024
9.	Enforcement Services Management and Support	Community Services	Rec 2 - Update policies and procedures	4	June 28, 2024 Revised due date: January 31, 2025

10. Capital Asset Management	Integrated Infrastructure Services	Rec 1 - Update Infrastructure Policy and Strategy	4	June 30, 2024 Revised due date: December 31, 2024
11. Employee Absences and Overtime	Office of the City Manager	Rec 2 - Improve earned day off program communication and tracking	4	June 30, 2024 Revised due date: March 31, 2025
12. City's Response to 311 Requests	Multiple Departments	Rec 2 - Departments to Close Tickets After Request has been Resolved	1	September 30, 2024 Revised due date: April 30, 2025

Administration provides the Office of the City Auditor with the revised due dates and rationale for the date for each recommendation that is overdue. We have assessed each of the revised dates as reasonable.

Recommendations Not Yet Due

There are 34 recommendations that are **not yet due**.

Project Name	Department	Recommendation	Months until due	Due date
1. Capital Asset Management	Integrated Infrastructure Services	Rec 3 - Develop guidance on asset disposition	2	December 31, 2024
2. Capital Asset Management	Integrated Infrastructure Services	Rec 4 - Develop guidance for asset data verification	2	December 31, 2024
3. City Governance of Fort Edmonton Park	Community Services	Rec 1 - Update governance documents	2	December 31, 2024
4. City Governance of Fort Edmonton Park	Community Services	Rec 3 - Clarify City's funding approach of FEMCo	2	December 31, 2024
5. Civic Agencies Governance	Office of the City Manager	Rec 2 - Support Council to regularly review mandates	2	December 31, 2024
6. Cyber Security Program	Financial and Corporate Services	Rec 1 - In private	2	December 31, 2024

7.	Emergency Support Response Team (ESRT)	Office of the City Manager	Rec 2 - Provide Information Access	2	December 31, 2024
8.	Historic Resources Management Program	Urban Planning and Economy	Rec 1 - Update guiding documents	2	December 31, 2024
9.	IT Asset Management	Financial and Corporate Services	Rec 2 - Maintain accurate software license data	2	December 31, 2024
10.	Publicly Reported Community Indicators Validation	Financial and Corporate Services	Rec 1 - Require business areas to review and approve information	2	December 31, 2024
11.	Publicly Reported Community Indicators Validation	Financial and Corporate Services	Rec 2 - Regularly review narratives to match business area information	2	December 31, 2024
12.	Emergency Support Response Team (ESRT)	Office of the City Manager	Rec 1 - Document full list of responsibilities	3	January 31, 2025
13.	Blatchford Development Performance Management	Integrated Infrastructure Services	Rec 3 - Collect and analyze performance data	5	March 31, 2025
14.	City's Response to 311 Requests	Multiple departments	Rec 3 - Identify KPI and targets	5	March 31, 2025

15. Equitable Recreation Programming	Community Services	Rec 1 - Conduct community needs assessment	5	March 31, 2025
16. Waste Collection Services	City Operations	Rec 4 - Improve inventory management	5	March 31, 2025
17. Blatchford Development Performance Management	Integrated Infrastructure Services	Rec 4 - Regularly report on progress	8	June 30, 2025
18. Blatchford Development Performance Management	Integrated Infrastructure Services	Rec 5 - Develop action plans	8	June 30, 2025
19. Capital Asset Management	Integrated Infrastructure Services	Rec 5 - Improve asset management performance measurement	8	June 30, 2025
20. Cyber Security Program	Financial and Corporate Services	Rec 9 - In private	8	June 30, 2025
21. Waste Collection Services	City Operations	Rec 1 - Improve service verification application data integrity	8	June 30, 2025
22. Waste Collection Services	City Operations	Rec 2 - Enhance training and guidance documents for collectors to improve quality of data	8	June 30, 2025
23. Emergency Support Response Team (ESRT)	Office of the City Manager	Rec 3 - Implement a Post-Activation Evaluation Process	12	October 31, 2025

24. Cyber Security Program	Financial and Corporate Services	Rec 2 - In private	14	December 31, 2025
25. Environmental and Climate Governance	Urban Planning and Economy	Rec 1 - Formalize roles and responsibilities	14	December 31, 2025
26. Environmental and Climate Governance	Urban Planning and Economy	Rec 2 - Build climate competencies	14	December 31, 2025
27. Equitable Recreation Programming	Community Services	Rec 2 - Develop an integrated plan	17	March 31, 2026
28. Environmental and Climate Governance	Urban Planning and Economy	Rec 3 - Develop a monitoring evaluation framework	20	June 30, 2026
29. Environmental and Climate Governance	Urban Planning and Economy	Rec 4 - Improve climate-informed decision making	20	June 30, 2026
30. Equitable Recreation Programming	Community Services	Rec 3 - Identify and track minimum objectives for each programming type and individual program	20	June 30, 2026
31. Equitable Recreation Programming	Community Services	Rec 4 - Develop documented guidance	23	September 30, 2026
32. Cyber Security Program	Financial and Corporate Services	Rec 5 - In private	26	December 31, 2026
33. Waste Collection Services	City Operations	Rec 3 - Assess the division of internal and external service providers for collection services	26	December 31, 2026

34. Capital Asset Management	Integrated Infrastructure Services	Rec 2 - Guide development of Asset Management Plans	38	December 31, 2027
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Recommendation Follow-Up Process

BACKGROUND

Establishing a follow-up process to monitor and ensure that Administration has effectively implemented audit recommendations is an essential part of an effective audit process. It allows Council, Administration, and the Office of the City Auditor to know that prior recommendations and the risks that led to those recommendations have been addressed.

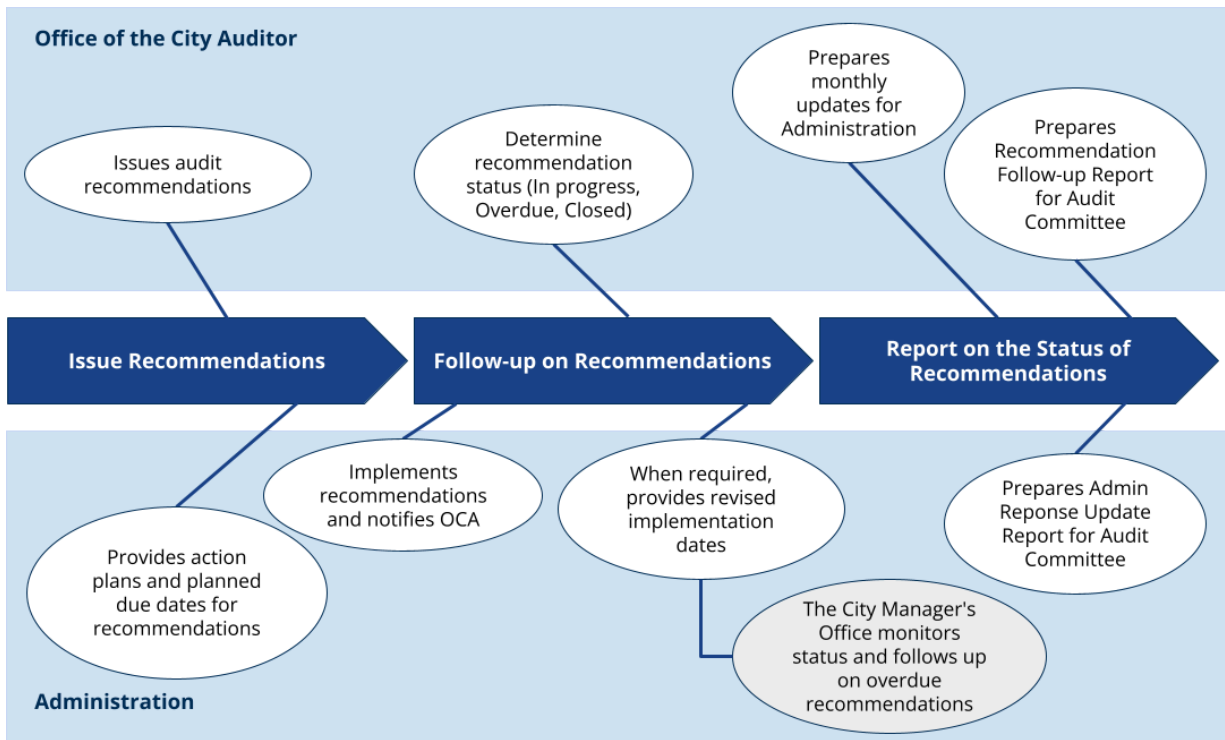
RECOMMENDATION FOLLOW-UP PROCESS

The Office of the City Auditor's follow-up process provides Council and the Administration with timely updates on commitments made in response to audit recommendations.

The recommendation follow-up process consists of three main activities:

1. Issuing recommendations
2. Following-up on recommendations
3. Reporting on the status of recommendations

The chart on the next page depicts the follow-up process and the roles of the Office of the City Auditor and Administration in the process.



REVISING ACTION PLANS AND DUE DATES

Administration sometimes needs to revise action plans and planned due dates as a result of unforeseen circumstances, such as competing priorities, changes in resources, and changes in industry requirements. We continue to track recommendation status based on the original due date, and provide the revised due date in this report.

CLOSING RECOMMENDATIONS

Once administration notifies us that they have implemented the recommendation, we interview appropriate business area staff and review documentation to evaluate administration's actions. We evaluate whether their actions have addressed the risks identified during the audit. We close the recommendation once Administration has met the intent of the recommendation.