

**OFFICE OF
THE CITY AUDITOR**

REPORT RECOMMENDATION FOLLOW-UP

Administration closed 1 recommendation.

There are 47 outstanding recommendations: 38 are not yet due and 9 are overdue.

February 29, 2024

Recommendation Dashboard

47

recommendations currently outstanding

1

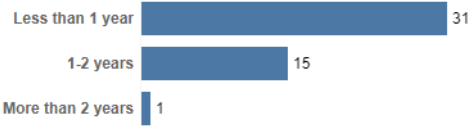
recommendations closed since last report to audit committee

0

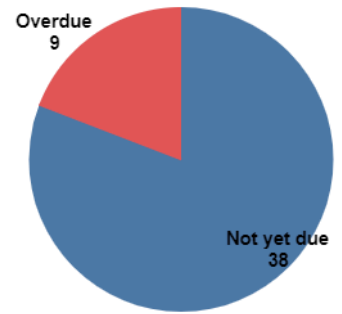
recommendations closed since last month

Age of Recommendations

Years since recommendation was made



Outstanding Recommendation Distribution



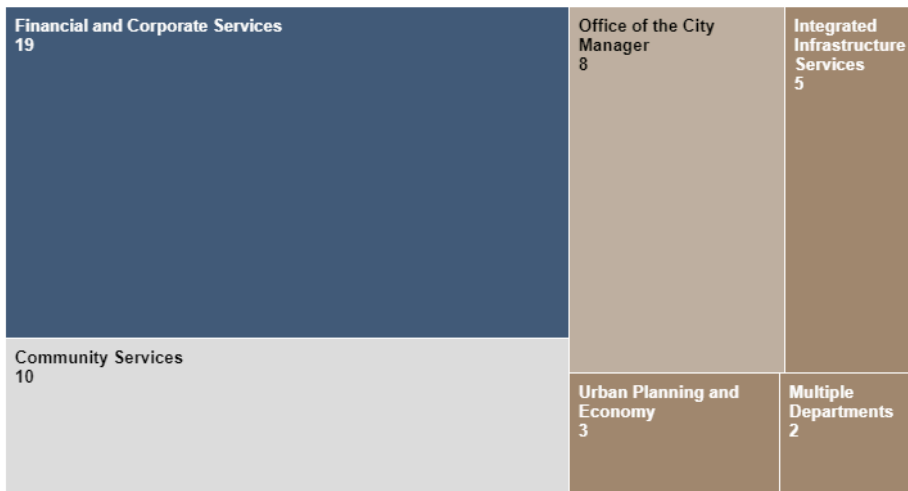
16

recommendations due in the next 6 months

47%

of recommendations due to date in 2023 closed on time

Outstanding Recommendations by Department



Closed Recommendations

Since our last report (November 10, 2023) Administration has **closed 1 recommendation.**

Project Name	Department	Recommendation	Original Due Date	Closed Date
1. Council and Committee Reporting Review	Office of the City Manager	Rec 2 - Improve readability and fully support information in Council reports	February 28, 2024	February 23, 2024

On January 30, 2023, we recommended that the City Manager improve readability and fully support information in reports to Council and Council Committees.

The Chief of Staff's office implemented their updated Council Reports Style Guide for Council reports as of January 1, 2024. We used a subject matter expert to review the readability of a sample of reports written after this date. They concluded that the reports showed significant improvement in their readability. We also validated the information provided in a sample of reports and found significant improvement there as well.

Overdue Recommendations

There are nine overdue recommendations.

No recommendations are **more than one year overdue**.

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

Project Name	Department	Recommendation	Months Overdue	Due date
1. Enforcement Services Management and Support Branch	Community Services	Rec 1 - Develop performance measures	8	June 30, 2023 Revised due date: March 30, 2024
2. City Governance of Fort Edmonton Park	Community Services	Rec 4 - Develop detailed service agreements	6	September 1, 2023 Revised due date: June 30, 2024
3. Safety Codes Permits & Inspection Services	Urban Planning and Economy	Rec 1 - Clarify minimum number of inspections	5	September 30, 2023 Revised due date: December 31, 2024
4. Safety Codes Permits & Inspection Services	Urban Planning and Economy	Rec 2 - Expand risk-based inspections	5	September 30, 2023 Revised due date: December 31, 2024

5.	City's Response to Homelessness	Community Services	Rec 1 - Develop a corporate-wide homelessness plan	2	December 31, 2023 Revised due date: December 31, 2024
6.	City's Response to Homelessness	Community Services	Rec 2 - Assign accountability for homelessness plan	2	December 31, 2023 Revised due date: December 31, 2024
7.	City's Response to Homelessness	Community Services	Rec 3 - Develop performance measures and evaluate the homelessness plan	2	December 31, 2023 Revised due date: December 31, 2024
8.	Enforcement Services Management and Support Branch Audit	Community Services	Rec 3 - Implement functional dispatch and GPS systems	2	December 31, 2023 Revised due date: March 31, 2025
9.	Enterprise Performance Management Review	Financial and Corporate Services	Rec 4 - Enhance operational and public reporting	2	December 31, 2023 Revised due date: July 31, 2024

Recommendations Not Yet Due

There are 38 recommendations that are **not yet due**.

Project Name	Department	Recommendation	Months until due	Due date
1. Enterprise Performance Management	Financial and Corporate Services	Rec 3 - Regularly evaluate performance measures	1	March 31, 2024
2. Grants and Subsidies	Financial and Corporate Services	Rec 1 - Provide training	1	March 31, 2024
3. Grants and Subsidies	Financial and Corporate Services	Rec 2 - Monitor and report on business area compliance	1	March 31, 2024
4. Grants and Subsidies	Financial and Corporate Services	Rec 3 - Evaluate grant programs and subsidies	1	March 31, 2024
5. Civic Agencies Governance	Office of the City Manager	Rec 3 - Provide reporting requirements	1	March 31, 2024
6. City's Response to 311 Requests	Financial and Corporate Services	Rec 1 - Define tickets as closed when service request is resolved	1	March 31, 2024
7. City's Response to 311 Requests	Financial and Corporate Services	Rec 4 - Maintain list of individuals assigned to 311 roles	1	March 31, 2024

8.	City's Response to 311 Requests	Financial and Corporate Services	Rec 5 - Document status of open and closed tickets	1	March 31, 2024
9.	City Governance of Fort Edmonton Park	Community Services	Rec 2 - Clarify roles and responsibilities of various stakeholders	2	April 30, 2024 Revised due date: December 31, 2024
10.	Enforcement Services Management and Support	Community Services	Rec 2 - Update policies and procedures	4	June 28, 2024
11.	Capital Asset Management Audit	Integrated Infrastructure Services	Rec 1 - Update Infrastructure Policy and Strategy	4	June 30, 2024
12.	Civic Agencies Governance	Office of the City Manager	Rec 1 - Update roles and responsibilities	4	June 30, 2024
13.	Cyber Security Program Audit	Financial and Corporate Services	Rec 3 - In private	4	June 30, 2024
14.	Cyber Security Program Audit	Financial and Corporate Services	Rec 4 - In private	4	June 30, 2024
15.	Cyber Security Program Audit	Financial and Corporate Services	Rec 7 - In private	4	June 30, 2024
16.	Cyber Security Program Audit	Financial and Corporate Services	Rec 8 - In private	4	June 30, 2024

17. Employee Absences and Overtime Audit	Office of the City Manager	Rec 1 - Strengthen support for the management of absences and overtime	4	June 30, 2024
18. Employee Absences and Overtime Audit	Office of the City Manager	Rec 2 - Improve earned day off program communication and tracking	4	June 30, 2024
19. Employee Absences and Overtime Audit	Office of the City Manager	Rec 3 - Provide consistent guidance on monitoring and managing overtime	4	June 30, 2024
20. Employee Absences and Overtime Audit	Office of the City Manager	Rec 4 - Review and report to management	4	June 30, 2024
21. IT General Controls - Process Ownership	Financial and Corporate Services	Rec 1 - Update and fully implement IT governance framework	4	June 30, 2024
22. City's Response to 311 Requests	All Departments	Rec 2 - Departments to close tickets after request has been resolved	7	September 30, 2024
23. Civic Agencies Governance	Office of the City Manager	Rec 4 - Update training requirements	7	September 30, 2024
24. IT Asset Management Audit	Financial and Corporate Services	Rec 1 - Improve IT Asset Management guidance documents	7	September 30, 2024
25. Capital Asset Management Audit	Integrated Infrastructure Services	Rec 3 - Develop guidance on asset disposition	10	December 31, 2024
26. Capital Asset Management Audit	Integrated Infrastructure Services	Rec 4 - Develop guidance for asset data verification	10	December 31, 2024

27. City Governance of Fort Edmonton Park	Community Services	Rec 1 - Update governance documents	10	December 31, 2024
28. City Governance of Fort Edmonton Park	Community Services	Rec 3 - Clarify City's funding approach of FEMCo	10	December 31, 2024
29. Cyber Security Program	Financial and Corporate Services	Rec 1 - In private	10	December 31, 2024
30. Historical Resources Management Program Audit	Urban Planning and Economy	Rec 1- Update guiding documents	10	December 31, 2024
31. IT Asset Management Audit	Financial and Corporate Services	Rec 2 - Maintain accurate software license data	10	December 31, 2024
32. Civic Agencies Governance	Office of the City Manager	Rec 2 - Support Council to regularly review mandates	10	December 31, 2024
33. City's Response to 311 Requests	Multiple departments	Rec 3 - Identify KPI and targets	13	March 31, 2025
34. Capital Asset Management Audit	Integrated Infrastructure Services	Rec 5 - Improve asset management performance measurement	16	June 30, 2025
35. Cyber Security Program	Financial and Corporate Services	Rec 9 - In private	16	June 30, 2025

36. Cyber Security Program	Financial and Corporate Services	Rec 2 - In private	22	December 31, 2025
37. Cyber Security Program	Financial and Corporate Services	Rec 5 - In private	35	December 31, 2026
38. Capital Asset Management Audit	Integrated Infrastructure Services	Rec 2 - Guide development of Asset Management Plans	47	December 31, 2027

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.

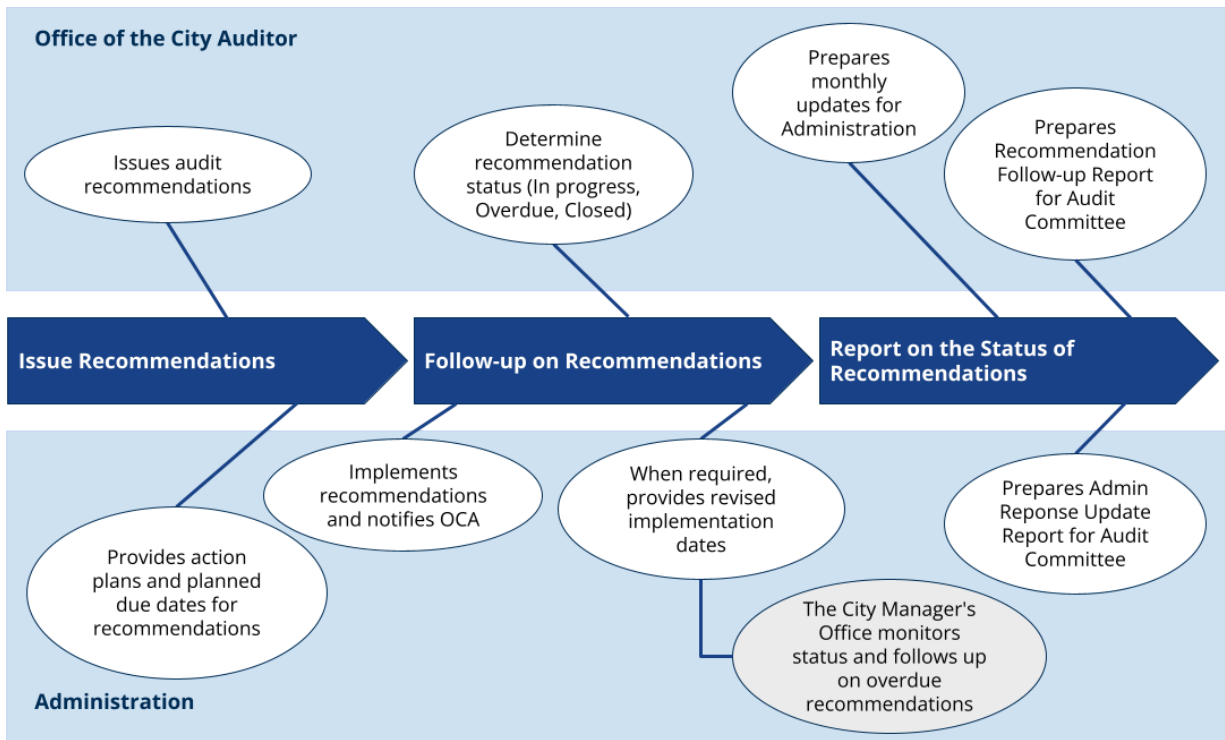
RECOMMENDATION FOLLOW-UP PROCESS

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.