OFFICE OF THE CITY AUDITOR

AUDIT COMMITTEE MEETING PRESENTATION

SEPTEMBER 22, 2023

7.1 - Recommendation Follow-up

37

recommendations currently outstanding

3
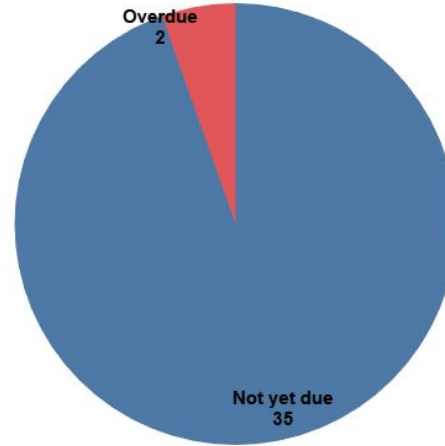
recommendations closed since last audit committee

Outstanding Recommendation Distribution

Age of Recommendations

Years since recommendation was made

Less than 1 year	32
1-2 years	5

Outstanding Recommendations by Department

Financial and Corporate Services 17	Community Services 10	Office of the City Manager 5
	Urban Planning and Economy 5	

13

recommendations due in the next 6 months

67%

of recommendations due to date in 2023 closed on time

7.3 - Valley Line LRT P3 and Delivery

In Scope	Out of Scope
• P3 procurement • Project agreement design • Project agreement management	• The selection of the P3 delivery model, concept plans and preliminary design, route planning, and feasibility studies • Technical components of the projects' design and construction • Work performed by the private partners, including their project management processes

7.3 - Valley Line LRT P3 Delivery

Audit Area	Key Finding
P3 Procurement	The City procured private partners for each Valley Line LRT project in a fair, open, and transparent manner.
Project Agreement Design	Project agreements for the Valley Line Southeast and West clearly allocated risks, protected the City's interests, and set out requirements for communication.
Project Agreement Management	The City is holding the private partner accountable for achieving cost effective and service delivery expectations of the Valley Line Southeast infrastructure, in compliance with the project agreement.

7.5 - Capital Asset Management

In Scope	Out of Scope
• Developing and maintaining a policy, strategy, and plans to guide, integrate, and direct asset management throughout the City • Evaluating asset management practices to improve and align practices across the City • Implementing asset management practices that align with asset management policy, strategy, and plans	• Acquisitions • New construction • Operations and maintenance of capital assets • IT assets

Edmonton

7.5 - Capital Asset Management

Positive Findings

- The City has improved the average condition of its existing infrastructure since 2010.
- The City has an Infrastructure Asset Management Policy, Strategy and Asset Management Plans for some of its significant assets.

Recommendations

1. Update the Infrastructure Asset Management Policy and the Infrastructure Strategy.
2. Guide the development, approval, and regular updates of Asset Management Plans for significant asset categories.
3. Develop guidance on asset disposition including regular asset portfolio reviews.
4. Develop and communicate guidance for asset managers on the requirements of accurate and complete data.
5. Improve the City's capital asset management performance measurement.

7.7 - IT Asset Management

Positive Findings

- Overall, we found that the Open City and Technology Branch is managing the City's IT assets to optimize the use of resources and safeguard them.

Recommendations

1. Improve its standards and procedures to clearly define roles, responsibilities, and processes for IT asset management.
2. Maintain accurate software license data to efficiently manage inventory.

Thank you

Office of the City Auditor