**OFFICE OF
THE CITY AUDITOR**

REPORT
RECOMMENDATION FOLLOW-UP

Administration closed 11 recommendations.

There are 45 outstanding recommendations: 31 are not yet due and 14 are overdue.

January 30, 2025

OCA02927 - Attachment 1

Recommendation Dashboard

Office of the City Auditor - Recommendations Summary

45
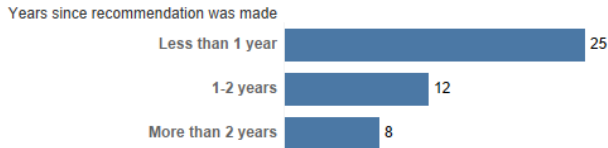recommendations currently outstanding

11
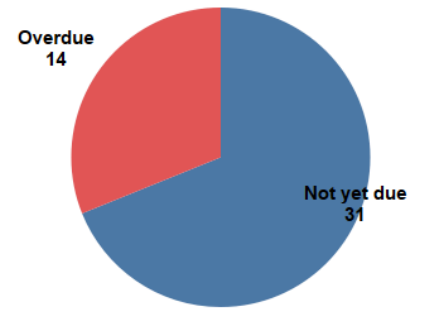recommendations closed since last report to audit committee

1
recommendations closed in the last 30 days

Age of Recommendations

Years since recommendation was made

Less than 1 year	25
1-2 years	12
More than 2 years	8

Outstanding Recommendations by Department

Community Services 10	Financial and Corporate Services 6	Integrated Infrastructure Services 5
City Operations 9	Office of the City Manager 6	
	Urban Planning and Economy 6	Multiple Departments 3

Outstanding Recommendation Distribution

Overdue 14 / Not yet due 31

13
recommendations due in the next 6 months

47%
of recommendations due to date in 2024 closed on time

Closed Recommendations

Since our last report (November 7, 2024) Administration has **closed 11 recommendations.**

Project Name	Department	Recommendation	Due Date	Closed Date
1. Capital Asset Management	Integrated Infrastructure Services	Rec 1 - Update Infrastructure Policy and Strategy	June 30, 2024 **Revised due date:** December 31, 2024	November 25, 2024

On August 31, 2023, we recommended that the Integrated Infrastructure Services Department update the Infrastructure Asset Management Policy and the Infrastructure Strategy to better align with best practices and City objectives.

The Integrated Infrastructure Services Department updated the City's Infrastructure Asset Management Policy (C598A) which included an updated Strategic Infrastructure Asset Management Plan. The policy integrates land use planning, sets an interval for updates, and is supported by a procedure that clarifies roles and responsibilities. The Strategy has clear objectives that are linked to City strategies, clarifies asset renewal prioritization, and identifies risks and mitigation strategies.

2. Capital Asset Management	Integrated Infrastructure Services	Rec 3 - Develop guidance on asset disposition	December 31, 2024	November 25, 2024

On August 31, 2023, we recommended that the Integrated Infrastructure Services Department develop guidance on asset disposition, including regular asset portfolio reviews, to make better use of budgets.

The Integrated Infrastructure Services Department created the Asset Rationalization Framework and embedded it within the updated Strategic Infrastructure Asset Management Plan. This framework provides guidance for asset disposition and requires regular asset portfolio review to identify assets that could be disposed of.

| 3. | Capital Asset Management | Integrated Infrastructure Services | Rec 4 - Develop guidance for asset data verification | December 31, 2024 | December 16, 2024 |

On August 31, 2023, we recommended that the Integrated Infrastructure Services Department, as part of improving asset management governance, develop and communicate guidance for asset managers on the requirements of accurate and complete data.

The Integrated Infrastructure Services Department developed the *Annual Inventory and RIMS Data Collection Basic Instructions* as well as the supporting document *The Importance of Data and its Collection*. The guidelines specify that asset managers should review, validate, and/or audit data for accuracy and completeness before sending it to Lifecycle Management. These guidelines also specify asset data retention requirements to make it easier to audit data accuracy and completeness in the future.

| 4. | Cyber Security Program | Financial and Corporate Services | Rec 1 - Made in private | December 31, 2024 | January 8, 2025 |

Specific information related to this recommendation was not shared publicly due to the *Freedom of Information and Protection of Privacy Act*. Some of the information could pose a risk to the City if malicious actors were made aware of it; as a result, any discussion related to this recommendation should be done in private.

| 5. | Emergency Support Response Team | Office of the City Manager | Rec 1 - Document full list of responsibilities | January 31, 2025 | November 26, 2024 |

On September 4, 2024, we recommended that the Emergency Support Response Team (ESRT) identify and document the full list of responsibilities and training requirements for key roles during a reception centre activation.

ESRT updated their *Reference Manual and Operations Plan* that clearly lays out roles and responsibilities and training requirements for all positions during a reception centre activation, including ESRT coordinator, IT lead and Admin Lead.

| 6. | Emergency Support Response Team | Office of the City Manager | Rec 2 - Provide information access | December 31, 2024 | December 2, 2024 |

On September 4, 2024, we recommended that the Emergency Support Response Team (ESRT) provide home position supervisors with sufficient information of ESRT's expectation of their oversight, and access to the reception centre shift information.

ESRT now provides supervisors for staff working reception centres shifts with pre and post shift notifications that outlines when their shift is scheduled and how many hours were worked on the shift. ESRT also created procedures that ensure the pre-shift notifications are sent to scheduled employees and their supervisors.

| 7. | [Emergency Support Response Team](#) | Office of the City Manager | Rec 3 - Implement a post-activation evaluation process | October 31, 2025 | November 26, 2024 |

On September 4, 2024, we recommended that the Emergency Support Response Team (ESRT) implement a post-activation process that evaluates activations for lessons learned and tracks implementation of identified opportunities for improvement.

ESRT created a standard operating procedure that outlines when post project evaluations are to be started, who is responsible for determining who is involved, and when a meeting should be scheduled. They also created a tracking list which shows the current list of identified lessons learned and their implementation status. In addition to this list, they created an action report from their post activation review of the July-September 2024 activation for the Jasper municipality evacuation. This report outlines the timeline of events, statistics related to the operations, and an evaluation that includes strengths, challenges and recommendations.

| 8. | [Enterprise Performance Management Review](#) | Financial and Corporate Services | Rec 4 - Enhance reporting | December 31, 2023

Revised due date:

December 31, 2024 | December 17, 2024 |

On February 13, 2023, we recommended that the Service Innovation and Performance Branch enhance operational and public reporting on performance measures to inform decision makers.

The Service Innovation and Performance Branch has updated the City's Open Performance website to include the City Plan page which reports performance on five categories of measures, within each category there is a discussion about each measure's performance and its target. The Branch also created an internal dashboard that has more detailed information on internal measures. This dashboard is accessible by the Executive Leadership Team and groups measures by department.

| 9. | Publicly Reported Community Indicators Validation | Financial and Corporate Services | Rec 1 - Require business areas to review and approve information | December 31, 2024 | December 20, 2024 |

On June 6, 2024, we recommended that the Service Innovation and Performance Branch, as coordinator and custodian of the Open Performance website, formalize and document a process to review community indicators with business areas.

The Service Innovation and Performance Branch developed and implemented a workflow to manage the major tasks and deliverables through the indicator collection and publishing process. The Branch also developed a template for use with each indicator, to formalize and document business areas' review of the indicators.

| 10. | Publicly Reported Community Indicators Validation | Financial and Corporate Services | Rec 2 - Regularly review narratives to match business area information | December 31, 2024 | December 20, 2024 |

On June 6, 2024, we recommended that the Service Innovation and Performance Branch formalize and implement a process of comparing the information on the Open Performance website to the information provided by business areas.

The Service Innovation and Performance Branch formalized and implemented an internal process for confirming that the historical and current indicator information, submitted and signed off by business areas, matches the information published on the Open Performance site.

| 11. | Safety Codes Permits & Inspection Services | Urban Planning and Economy | Rec 1 - Clarify minimum number of inspections | September 30, 2023 **Revised due date:** December 31, 2024 | December 23, 2024 |

On October 3, 2022, we recommended that Safety Codes Permits & Inspection review and re-set minimum inspection requirements so that service expectations are clear and consistent.

Safety Codes Permits & Inspection has worked with the Safety Codes Council on a new Quality Management Plan that identifies the minimum number of monitoring events in each discipline

based on the project type. The minimum number of monitoring events are now consistent across the City of Edmonton website, workflow management system, and the Quality Management Plan.

Overdue Recommendations

There are fourteen overdue recommendations.

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

Eleven 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 2 - Expand risk-based inspections	**16**	September 30, 2023 **1st Revised due date:** December 31, 2024 **2nd Revised due date:** December 31, 2025
2. City's Response to Homelessness	Community Services	Rec 3 - Develop performance measures and evaluate the homelessness plan	**13**	December 31, 2023 **1st Revised due date:** December 31, 2024 **2nd Revised due date:** December 31, 2025

3.	Enforcement Services Management and Support	Community Services	Rec 3 - Implement functional dispatch and GPS systems	**13**	December 31, 2023 **1st Revised due date:** December 31, 2024 **2nd Revised due date:** March 31, 2025
4.	Grants and Subsidies	Financial and Corporate Services	Rec 2 - Monitor and report on business area compliance	**10**	March 31, 2024 **1st Revised due date:** September 30, 2024 **2nd Revised due date:** September 30, 2025
5.	Grants and Subsidies	Financial and Corporate Services	Rec 3 - Evaluate grant programs and subsidies	**10**	March 31, 2024 **Revised due date:** September 30, 2025
6.	City Governance of Fort Edmonton Park	Community Services	Rec 2 - Clarify roles and responsibilities of various stakeholders	**9**	April 30, 2024 **1st Revised due date:**

					December 31, 2024
					2nd Revised due date:
					February 28, 2025
7.	[Enforcement Services Management and Support](#)	Community Services	Rec 2 - Update policies and procedures	**7**	June 28, 2024
					Revised due date:
					January 31, 2025
8.	[Employee Absences and Overtime](#)	Office of the City Manager	Rec 2 - Improve earned day off program communication and tracking	**7**	June 30, 2024
					1st Revised due date:
					October 31, 2024
					2nd Revised due date:
					March 31, 2025
9.	[City's Response to 311 Requests](#)	Multiple Departments	Rec 2 - Departments to close tickets after request has been resolved	**4**	September 30, 2024
					Revised due date:
					April 30, 2025

10.	City Governance of Fort Edmonton Park	Community Services	Rec 1 - Update governance documents	**1**	December 31, 2024 **Revised due date:** December 31, 2025
11.	City Governance of Fort Edmonton Park	Community Services	Rec 3 - Clarify City's funding approach of FEMCo	**1**	December 31, 2024 **Revised due date:** December 31, 2025
12.	Civic Agencies Governance	Office of the City Manager	Rec 2 - Support Council to regularly review mandate	**1**	December 31, 2024 **Revised due date:** June 30, 2025
13.	Historic Resource Management Program	Urban Planning and Economy	Rec 1 - Update guiding documents	**1**	December 31, 2024 **Revised due date:** June 30, 2026
14.	IT Asset Management	Financial and Corporate Services	Rec 2 - Maintain accurate software license data	**1**	December 31, 2024 **Revised due date:** September 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 31 recommendations that are **not yet due**.

	Project Name	Department	Recommendation	Months until due	Due date
1.	Blatchford Development Performance Management	Integrated Infrastructure Services	Rec 3 - Collect and analyze performance data	**2**	March 31, 2025
2.	City's Response to 311 Requests	Multiple departments	Rec 3 - Identify KPIs and targets	**2**	March 31, 2025
3.	Equitable Recreation Programming	Community Services	Rec 1 - Conduct community needs assessment	**2**	March 31, 2025
4.	Waste Collection Services	City Operations	Rec 4 - Improve inventory management	**2**	March 31, 2025
5.	Blatchford Development Performance Management	Integrated Infrastructure Services	Rec 4 - Regularly report on progress	**5**	June 30, 2025
6.	Blatchford Development Performance Management	Integrated Infrastructure Services	Rec 5 - Develop action plans	**5**	June 30, 2025

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7.	Capital Asset Management	Integrated Infrastructure Services	Rec 5 - Improve asset management performance measurement	**5**	June 30, 2025
8.	Cyber Security Program	Financial and Corporate Services	Rec 9 - Made in private	**5**	June 30, 2025
9.	Fraud Risk Management Assessment	Multiple Departments	Rec 1 - Develop a fraud risk management program	**5**	June 30, 2025
10.	Fraud Risk Management Assessment	Office of the City Manager	Rec 2 - Define the City's fraud risk appetite	**5**	June 30, 2025
11.	Fraud Risk Management Assessment	Office of the City Manager	Rec 5 - Update the Fraud and Whistleblower Administrative Directive	**5**	June 30, 2025
12.	Waste Collection Services	City Operations	Rec 1 - Improve service verification application data integrity	**5**	June 30, 2025
13.	Waste Collection Services	City Operations	Rec 2 - Enhance training and guidance documents for collectors to improve quality of data	**5**	June 30, 2025
14.	Fraud Risk Management Assessment	Office of the City Manager	Rec 4 - Develop fraud risk assessment methodology	**8**	September 30, 2025
15.	Facility Maintenance Services	City Operations	Rec 4 - Monitor staff	**10**	November 30, 2025
16.	Cyber Security Program	Financial and Corporate Services	Rec 2 - Made in private	**11**	December 31, 2025

17.	Environmental and Climate Governance	Urban Planning and Economy	Rec 1 - Formalize roles and responsibilities	**11**	December 31, 2025
18.	Environmental and Climate Governance	Urban Planning and Economy	Rec 2 - Build climate competencies	**11**	December 31, 2025
19.	Facility Maintenance Services	City Operations	Rec 3 - Determine workload capacity	**11**	December 31, 2025
20.	Fraud Risk Management Assessment	Office of the City Manager	Rec 3 - Enhance Fraud Awareness Education	**11**	December 31, 2025
21.	Facility Maintenance Services	City Operations	Rec 2 - Document and complete work orders	**12**	January 31, 2026
22.	Facility Maintenance Services	City Operations	Rec 5 - Monitor safety requirements	**12**	January 31, 2026
23.	Equitable Recreation Programming	Community Services	Rec 2 - Develop an integrated plan	**14**	March 31, 2026
24.	Facility Maintenance Services	City Operations	Rec 1 - Update governing documents	**16**	May 31, 2026
25.	Equitable Recreation Programming	Community Services	Rec 3 - Identify and track minimum objectives for each programming type and individual program	**17**	June 30, 2026
26.	Environmental and Climate Governance	Urban Planning and Economy	Rec 3 - Develop a monitoring evaluation framework	**17**	June 30, 2026

27. Environmental and Climate Governance	Urban Planning and Economy	Rec 4 - Improve climate-informed decision making	**17**	June 30, 2026
28. Equitable Recreation Programming	Community Services	Rec 4 - Develop documented guidance	**20**	September 30, 2026
29. Cyber Security Program	Financial and Corporate Services	Rec 5 - Made in private	**23**	December 31, 2026
30. Waste Collection Services	City Operations	Rec 3 - Assess the division of internal and external service providers for collection services	**23**	December 31, 2026
31. Capital Asset Management	Integrated Infrastructure Services	Rec 2 - Guide development of Asset Management Plans	**35**	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.
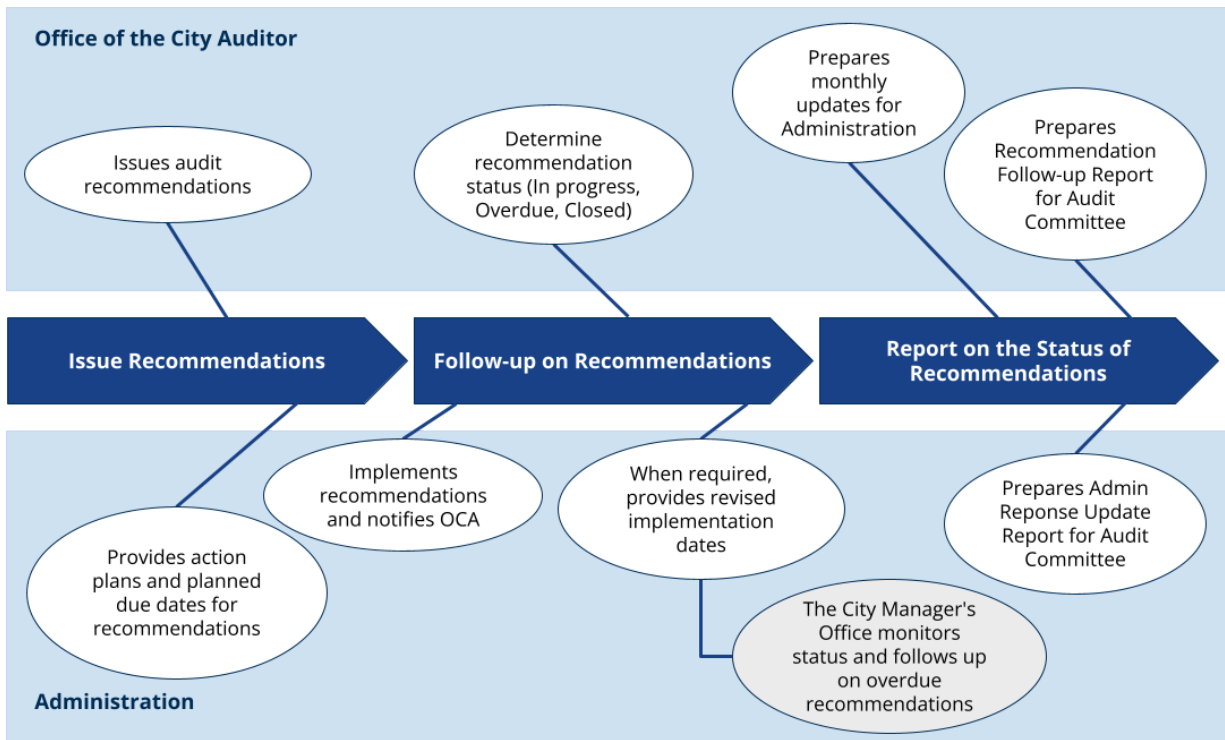
REVISING ACTION PLANS AND DUE DATES

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.