

REPLACEMENT Attachment 1

Summary of Recommendations Not Due

Audit	Recommendation	Original Due Date	Status	Months Until Due	Comments
Affordable Housing Funding Decisions	Rec 3 - Improve Affordable Housing Investment Program grant agreement monitoring	Mar 1, 2026	On Time ▾	1	
	Rec 4 - Develop below market sales guidelines	Mar 1, 2026	On Time ▾	1	
Equitable Recreation Programming	Rec 2 - Develop an integrated plan	Mar 31, 2026	On Time ▾	2	
Enterprise Risk Management Maturity Assessment	Rec 3 - Dedicate resources to ERM program	Mar 31, 2026	On Time ▾	2	
Procurement System (Ariba) - User Experience	Rec 1 - Improve process to review training gaps	Mar 31, 2026	On Time ▾	2	
Taxation, Assessment and Collection System	Rec 1 - Establish a governing body for the Taxation, Assessment and Collection System application	Mar 31, 2026	On Time ▾	2	
	Rec 2 - Implement Taxation, Assessment and Collection System application risk management	Mar 31, 2026	On Time ▾	2	
Facility Maintenance Services	Rec 1 - Update governing documents	May 31, 2026	On Time ▾	4	
Equitable Recreation Programming	Rec 3 - Identify and track minimum objectives for each programming type and individual program	Jun 30, 2026	On Time ▾	5	

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Environmental and Climate Governance	Rec 3 - Develop a monitoring evaluation framework	Jun 30, 2026	On Time ▾	5	
	Rec 4 - Improve climate-informed decision making	Jun 30, 2026	On Time ▾	5	
Procurement System (Ariba) - User Experience	Rec 2 - Monitor and address frequent Ariba tickets	Jun 30, 2026	On Time ▾	5	
Equitable Recreation Programming	Rec 4 - Develop documented guidance	Sep 30, 2026	On Time ▾	8	
IT Governance - Business Technology Investment	Rec 1 - Clearly communicate process owner and their authority	Sep 30, 2026	On Time ▾	8	
	Rec 2 - Update the IT Investment and Architecture Administrative Directive and Procedure	Sep 30, 2026	On Time ▾	8	
Neighborhood Renewal	Rec 1 - Implement Clear Requirements For Supporting Documentation	Oct 31, 2026	On Time ▾	9	
	Rec 2 - Provide Additional Clarity To Residents	Oct 31, 2026	On Time ▾	9	
	Rec 3 - Develop Guidance for Communication and Engagement Tactic Usage	Oct 31, 2026	On Time ▾	9	
Cyber Security Program	Rec 5 - Made in Private	Dec 31, 2026	On Time ▾	11	

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Enterprise Risk Management Maturity Assessment	Rec 4 - Define risk appetite and tolerance thresholds	Dec 31, 2026	On Time ▾	11	
	Rec 5 - Develop consistent, city-wide methodologies for ERM	Dec 31, 2026	On Time ▾	11	
	Rec 6 - Improve ERM's technology infrastructure	Dec 31, 2026	On Time ▾	11	
Waste Collection Services	Rec 3 - Assess the division of internal and external service providers for collection services	Dec 31, 2026	On Time ▾	11	
IT Governance - Business Technology Investment	Rec 3 - Provide training to technology investment decision-makers	Jan 30, 2027	On Time ▾	12	
	Rec 4 - Collect and consolidate consistent reporting for all business technology investments into a complete, City-wide portfolio	Jan 30, 2027	On Time ▾	12	
	Rec 5 - Regularly evaluate the Corporate Business Technology Investment Framework's effectiveness	Jan 30, 2027	On Time ▾	12	
Enterprise Risk Management Maturity Assessment	Rec 1 - Enhance Enterprise-Risk Management Program	Jun 30, 2027	On Time ▾	17	
	Rec 2 - Develop and Implement ERM education	Jun 30, 2027	On Time ▾	17	

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Audit	Recommendation	Original Due Date	Status	Months Until Due	Comments
Capital Assessment Management	Rec 2 - Guide development of Asset Management Plans	Dec 31, 2027	On Time ▾	23	