Winnipeg | Audit

Status of Implementation of Audit Recommendations 2026 Qtr 1

May 2026

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	Status	Initial target for Implementation	Revised Target for Implementation	Implementation Date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation # 1 We recommend that the Asset and Project Management Department establish high-level guidance for projects involving non-City-owned assets. At a minimum, the guidance should include: •Relevant sections of the Project Management Manual (e.g. Project Charter, Project Delivery Plan, Plan Resource Management, Risk assessment and Management) •Roles and responsibilities •Consideration of any relevant committee including the composition and the committee's role and responsibilities, based on project's size, risks and impacts.	In Progress	2026 Qtr 1	2026 Qtr 2	n/a	Management is agreeable to creating a short, high-level guidance document to accompany the City's Project Management Manual, as a resource for potential future projects involving non-City-owned assets. This document would point to established City documents such as the City's Project Management Manual (PMM), Bid Evaluation Guide and/or potential future Grants by-laws. Management notes that this document will not be exhaustive – some programs may need to refer to clauses not cited in the document due to their unique nature.	n/a
Recommendation # 2 We recommend that the HAF Program Sponsor update the HAF Program Charter and the HAF Program Manager's job description with the responsibilities related to: • Risk management, including preparing a project risk register, identifying and evaluating risks, developing mitigation plans, and tracking and reporting the status of all key risks, existing and emerging. • Regularly monitoring, managing and reporting project costs. The HAF Program Manager should clearly define and document the roles and responsibilities of the Initiative Project Managers related to the risk management process in both the HAF Program Charter and each Initiative Project Charter. Initiative Project Managers must communicate risk information to the HAF Program Manager to ensure the HAF Program Risk Register is kept up to date. The HAF Program Sponsor should ensure that the HAF Program Manager job description is updated with the necessary knowledge, skills, abilities and competencies required to carry out risk management responsibilities.	In Progress	2026 Qtr 1	2026 Qtr 2	n/a	Management agrees with recommendation. The HAF Program Charter is in the process of being updated to include more details on risks, including expanding on the role of Program Manager, Program Sponsor and Initiative Project Managers beyond the current template outline of roles. The Program Charter will be updated and approved with these additions before the end of 2025. Initiative Project Managers have been asked to similarly incorporate updates for approval before the end of 2025 and the Program Manager will work with initiative Project Managers to ensure roles related to risk are included in all. Updates to the job description will be explored with HR and if the addition is recommended/agreed upon with HR, the edit will be initiated before the end of 2025.	n/a

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	Status	Initial target for Implementation	Revised Target for Implementation	Implementation Date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation # 3 We recommend that the HAF Program Manager should update the HAF Program Charter with the names and positions of HAF team members and their respective roles and responsibilities to reflect staffing changes and turnover. In addition, the HAF Program Manager or the HAF Program Sponsor should approve all revisions to the initiative Project Charters and ensure all Project Charters have been approved and signed off by the HAF Program Sponsor or the HAF Program Manager. The HAF Program Manager should ensure the HAF Program Charter is approved.	In Progress	2025 Qtr 4	2026 Qtr 2	n/a	Management agrees with the recommendation. Between February and June 2025, the HAF Manager updated the Program Charter to reflect staffing changes and turnover. In June 2025, the HAF Sponsor approved these changes and updates were outlined in the Change Control section. Written approval of the Charter by the Sponsor will always be secured moving forward. In March 2025, a reminder was also sent to all Initiative Project Managers to update their charters with any changes and submit for approval. As of June 2025, six out of the eight charters have been updated and approved. Two are still in the process of revisions as workplans are still in flux and are being finalized now given the Spring Federal election confirms the ongoing existence of the HAF Program. The political uncertainty affected potential work plans in some initiatives and subsequent changes to charters are being made.	n/a
Recommendation # 4 We recommend that the HAF Program Manager and Initiative Project Managers include a brief description of any changes and updates made to the HAF Program Charter or Initiative Project Charters in the Change Control section of the applicable Program/Initiative Charter. All changes should be documented and the process communicated to the Initiative Project Managers. The HAF Program Sponsor or the HAF Program Manager should review and approve updates made to any of the Initiative Project Charters going forward.	Implemented	2025 Qtr 2	n/a	2026 Qtr 1	Management agrees with this recommendation. Changes made between March and June 2025 are summarized in the Change Control section. Moving forward additional changes will be summarized in the Change Control section.	This was implemented during the course of the project. The updated HAF Program Charter and Project Charter for the eight initiatives, contained brief description of change in the Change Control section. The date of the updates based on the audit finding and recommendation ranged between January 2025 and October 2025. Changes to the HAF Program Charter were approved by the Program Sponsor while changes to the Project Charters were approved by the Program Sponsor and the HAF Program Manager. The communication that all changes should be documented was done by the Program Manager through an email dated Thursday, January 15, 2026 to the Initiative Project Managers.

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Recommendation # 5 We recommend that the HAF Program Manager update the HAF Program risk register to include: •The risks related to the distribution of HAF funds and the potential that initiatives could go over budget. •The potential for fraud risk occurrence. •The implication of each risk on the Program objectives. •All risks identified in each Initiative Project Charter to ensure all high risks are actively managed, monitored and reported on. •The appropriate risk response plan, risk owner and risk rating based on risk assessments conducted for all identified risks. The Risk Register should be reviewed and updated regularly.	Implemented	2025 Qtr 1	n/a	2026 Qtr 1	Management agrees with this recommendation. The HAF risk register was updated in February 2025 to include all the risks identified above, including incorporating risks from other initiatives into the central risk register. The risk register is monitored on an ongoing basis.	This was implemented during the course of the project. The HAF Program Risk Register has been updated with the risks identified in each Initiative Project Charter, risks related to the distribution of HAF funds and the potential that initiatives could go over budget and the potential for fraud risk occurrence. The HAF Program Risk Register has also been updated with the implication of each risk on the Program objectives, appropriate risk response plan, risk owner and risk rating based on risk assessments conducted for all identified risks.
Recommendation # 6 We recommend that the HAF Program Sponsor and the HAF Program Manager update the documentation requirements for the Conflict-of-Interest Declaration to include the meeting date, location, and names of committee members with their signatures.	Implemented	2025 Qtr 3	n/a	2026 Qtr 1	Management agrees with the recommendation. Conflict of interest was verbally confirmed prior to the Adjudication Committee meetings and if any conflicts were noted, appropriate processes were followed. Moving forward in future rounds of adjudication, written conflict of interest declarations will be kept along with the meeting date, location, names of committee members and signatures.	A Multifamily Sustainable Housing Infrastructure Program (MSHIP) Adjudication Committee Agreements and Undertakings - Conflict of Interest Declaration form was completed by the five Adjudication Committee members. The completed Conflict of Interest Declaration form contained the name of the individual committee member, their signature and date.
Recommendation # 7 We recommend that the HAF Program Manager document any changes to established processes that are formally documented (e.g. the Adjudication Committee Framework). The documentation should include the reason for the change in process, when the change occurred, what the impact is, and who is involved.	In Progress	2025 Qtr 3	2026 Qtr 2	n/a	Management agrees that processes and changes to processes should be documented. The process for approvals for the Transformational Projects were outside the established process and were therefore referred to a public process of Council approval. This follows other processes for Transformative Development, such as in alignment with the Council-approved TIF Policy. The process followed ensured that anything outside of standard process was presented to Council for full transparency and ultimate decision-making. Management will use the results of the Audit to update future changes to process, including to record changes and identifying alignment with other Council approved policy.	n/a
Recommendation # 8 We recommend that the HAF Program Manager develop a standardized agenda template for meetings with the HAF Program Sponsor. The agenda must include a standing agenda item for HAF Program risks and updates on the status of outstanding risks that may affect the achievement of the HAF Program's goals and objectives. High-risk items should be considered for further reporting and communication to EPC.	Implemented	2025 Qtr 2	n/a	2026 Qtr 1	Management agrees with the intent of the recommendation. A more formal tracking of risks can be included in a formal agenda. A standing agenda for weekly meetings was prepared in June 2025 and includes a point on Program risks.	This was implemented during the course of the project. A standardized weekly meeting agenda template between the HAF Program Manager and HAF Program Sponsor has been developed. The standing item on the agenda include – (i) Update on initiatives and (ii) Risk Assessment and Updates. The agenda on the meeting invite for March 2026, included a link to the HAF Program Risk Register.

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Recommendation # 9 We recommend that the HAF Program Manager and the HAF Program Sponsor include in their reporting to EPC a summary of the high-level risks that could have an impact on the achievement of the HAF goals and objectives and outline the plan to mitigate the risks. Reporting should be at minimum four times a year and in the HAF annual report on the implementation of HAF Action Plan Initiatives.	In Progress	2025 Qtr 4	2026 Qtr 2	n/a	Management agrees with the recommendation and will incorporate a summary of high-level risks into reports to EPC on HAF Initiatives. If existing HAF reports are less than four times/year, additional reports on risk will be brought forward to ensure regular reporting.	n/a
Recommendation # 10 We recommend that the HAF Program Sponsor and HAF Program Manager work with the Coordinator of Financial Services, Campus Finance Branch of Corporate Finance to develop and document procedures for the financial management and monitoring of the HAF funds. The document should align with Section 7.1.2 of the City's PMM and the process should include, at a minimum, the following elements: •Review and approval of expenses incurred by the HAF Management team and the supporting departments (documenting the reviewer, approver and corresponding dates) •Review of the quarterly HAF expenses and budget by the HAF Program Manager (documenting the reviewer, approver and corresponding dates) •Account for any additional and unanticipated costs as soon as possible. •Identify and track potential changes and additional expenditures. •Account for inflation and other types of escalation throughout the project. •Ensure the total costs are within the approved budget. If they are not, the Project Manager must inform the Project Sponsor and a recovery plan must be produced and added to the Project Delivery Plan. •Responsibilities of the Initiative Project Managers related to the initiative budget and approval of expenses. The document must be communicated to members of the HAF Program team, the Initiative Project Managers and the Coordinator of Financial Services, Campus Finance Branch.	In Progress	2026 Qtr 1	2026 Qtr 2	n/a	Management agrees with this recommendation, and its intention to clearly document roles related to financial management. Management has already developed standards on financial management and monitoring of HAF Funds. To be clear, there are two distinct processes which occur for the monitoring and management of HAF Funds. The first would refer to funds approved from the HAF budget, allocated to other Departments for execution of HAF Initiatives. Management agrees this process should be more clearly documented, in that, Departments are responsible for ensuring HAF funds are expensed according to existing accounting standards and approval authorities, following Council and HAF Office approval. The second part addresses finances within the HAF Team within the Offices of the CAO and this work is well underway. A detailed documented process was developed in March 2025 in collaboration with Legal and Corporate Financial for the HAF Capital Grants. Internal procedures for day-to-day monitoring for funds within the HAF Office have also been developed and are live documents, updated as changes arise. As indicated, quarterly review of expenses within the Office are coordinated between Management and Finance.	n/a
Recommendation # 11 We recommend that the HAF Program Manager ensure the Project Charter for the initiative without a documented budget is updated and approved.	In Progress	2025 Qtr 1	2026 Qtr 2	n/a	Management agrees. The project charter without a budget has since been added, after Council approved funds for the program in December 2024	

TOTAL RECOMMENDATIONS	11
Implemented	4
In progress	7

Affordable Housing Initiatives - Rapid Housing Initiative (published September 2025) - Status of Audit Recommendations at March 31, 2026
https://legacy.winnipeg.ca/audit/pdfs/Affordable-Housing-Initiatives-Rapid-Housing-Initiative-Audit.pdf

	Status	Initial target for Implementation	Revised Target for Implementation	Implementation Date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation # 1 We recommend that the Asset and Project Management Department establish high-level guidance for projects involving non-City-owned assets. At a minimum, the guidance should include: •Relevant sections of the Project Management Manual (e.g. Project Charter, Project Delivery Plan, Plan Resource Management, Risk Assessment and Management, Define Duties and Obligations) •Information on the intake, evaluation, and selection of grant recipients, such as: oIncorporating any relevant practices from the City's Bid Evaluation Guide, e.g. the use of evaluation criteria, collecting and retaining sufficient documentation for the evaluations oRequiring conflict-of-interest disclosures for City employees and/or external parties involved based on the City's Conflict of Interest Policy and Bid Evaluation Guide	In Progress	2026 Qtr 1	2026 Qtr 2	n/a	Management is agreeable to creating a short, high-level guidance document to accompany the City's Project Management Manual, as a resource for potential future projects involving non-city owned assets. This document would point to established City documents such as the City's Project Management Manual (PMM), Bid Evaluation Guide and/or potential future Grants by-laws. Management notes that this document will not be exhaustive – some programs may need to refer to clauses not cited in the document due to their unique nature.	n/a
Recommendation # 2 We recommend that the City's Technical Team update the RHI's Standard Operating Procedures document for the remainder of the program, aligning with the relevant leading practices from the City's Project Management Manual, and ensure the changes are clearly communicated to all RHI employees. The updates should include, at a minimum: 1. Project Organization such as team structure, roles, responsibilities and authority. This also includes the Interim Deputy CAO's role in providing oversight for the program and defined succession for key roles. 2. A risk register that identifies both risks and opportunities, accompanied by mitigation strategies and clearly defined processes for continuously and periodically monitoring, evaluating, and updating risks throughout the initiative. The frequency of review and updates to the risk register should be determined by management. 3. Version control for significant changes, identifying who made the changes and the date of the change. 4. Documented process for reviewing the claims (e.g. defining "eligible expenses") and completing Part 3 of the Progress Reports. 5. Guidance for site visits such as how to complete a site visit (including Part 3 "For City Site Review Reporting" of the Progress Report), the timing of inspections, and the steps to address issues. 6. Clear guidance for internal reporting requirements, including who is responsible for each report, the deadlines for preparation, and the source of information used to complete the report. 7. Documented process for post-construction activities, including verifying information for attestation, assigning individual responsibilities, setting timelines, and requesting additional information from the grant recipients for other agreement terms and conditions. 8. Outline steps for addressing significant issues (e.g. insurance-related, grant recipients failing to submit an attestation on time) that may lead to a contract breach. This should include the responsible roles, clearly defined responsibilities, required actions, resolution procedures (i.e. consequences for the grant recipients), and any necessary consultation and approval processes. 9. Clarify the prerequisites/criteria to transition from quarterly to post construction attestations. 10. Assigned responsibility for ensuring complete and accurate records are maintained and retained to improve recordkeeping, such as maintaining the tracker and grant recipients' emails for the quarterly attestations, meeting minutes, and project cost breakdown approvals.	In Progress	2026 Qtr1	2026 Qtr 2	n/a	Overall, Management is in agreement with this recommendation and will take the recommended steps to improve the Standard Operating Procedures (SOP) for the RHI program. However, we do note that some of the recommended additions above, while not explicitly included in the SOP, are included in other program or City documents which are used in the daily implementation of RHI. Other details recommended for inclusion may not be entirely necessary, but can be added based on Audit's recommendation. Specifically: 4. Eligible expenses are defined in the individual grant agreements and sample expense items are included in the Financial Claim template. RHI Team will add a reference to this in the SOP. 5. The Project Officers assigned to the RHI projects have the level of expertise necessary to review progress claims that are prepared and submitted by others, such as a 3rd party contract administrator. They are also able to report as required on the status of the projects based on site visits. Some guidance regarding site visits will be added to the SOP. 7. Verifying all information in post-construction attestations may not be possible or necessary. Proponents have provided signatures attesting to the accuracy of the information they provided and are bound by legal agreements to the City. Some of the details (e.g. number of units occupied) would be difficult for the City to independently verify with current resources. However, details regarding post-construction monitoring, including monitoring of the details provided in attestations, will be added to the SOP. 9. This determination is made by the CMHC, who informs the City, and the City, in turn, informs the proponent. The RHI team can add information to the SOP to clarify this.	n/a
Recommendation # 3 We recommend that the Technical Team update their meeting minutes template for the following items and communicate the changes to all relevant employees: 1.A standing agenda item for the review and approval of the previous meeting minutes to ensure that the minutes are complete and that all action items are revisited and followed up on as required. 2.A column for action items as recommended in the Project Management Manual.	Implemented	2025 Qtr 3	n/a	2026 Qtr 1	Management is in agreement with this recommendation and will make the recommended change. #2 has already been implemented based on previous feedback during the Audit process.	The RHI Technical Team updated their meeting templates according to the audit recommendation and communicated the updated templates to the relevant employees.

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Recommendation # 4 We recommend that the RHI team, in collaboration with Legal Services, work with the grant recipients and amend the grant agreements to clarify the correct reporting period end of December 31st (i.e. the City's fiscal year-end) for the annual attestations.	In Progress	2026 Qtr 1	2026 Qtr 3	n/a	Management is in agreement with this recommendation. The RHI Team will begin conversations with the proponents, to clarify and have consistency in the reporting periods. To date, there have been no issues affecting the City's compliance.	n/a
Recommendation # 5 We recommend that the RHI team, in collaboration with Legal Services, work with the CMHC to update the following items: •The minimum number of affordable units required for the Round 2 CMHC Funding Agreement.	In Progress	2026 Qtr 1	2026 Qtr 3	n/a		
Recommendation # 6 We recommend that the RHI team, in collaboration with Legal Services, work with the CMHC and the community partners to renegotiate the legal agreements to reduce the liability period to a minimum of 20 years.	In Progress	2026 Qtr 1	2026 Qtr 3	n/a	Management is in agreement with this recommendation. The Public Service will re-engage CMHC and the community partners in a discussion to request that the relevant legal agreements be amended to reduce all agreement terms to 20 years. If CMHC and the community partners agree to the amendment, the Public Service will update the relevant agreements.	n/a
Recommendation # 7 We recommend that the Corporate Risk Management Division establish a process to ensure Insurance Tracking System records are accurate. The process should be added to their current process document.	Implemented	2026 Qtr 1	n/a	2026 Qtr 1	The Corporate Risk Management Division has reviewed the report and we are in agreement with the recommendation. The Insurance Supervisor will establish an internal audit process where the Insurance Supervisor will audit the remaining 8 RHI Agreement records and entry of the evidence of insurance compared to the agreement. The Audit will be set up to establish correct entry of records/information and to ensure consistency of information. The Audit will be completed by January 2026.	The Corporate Risk Management Division established and documented a process to ensure Insurance Tracking System records are accurate.
Recommendation # 8 We recommend that the Corporate Risk Management Division update the Rapid Housing Initiative Insurance Management Guide to clearly outline the agreement requirements related to Professional Liability Insurance and communicate this information to the relevant employees.	Implemented	2026 Qtr 1	n/a	2026 Qtr 1	The Corporate Risk Management Division has reviewed the report and we are in agreement with the recommendation The request for evidence of Professional Liability was a misinterpretation as to when the evidence of professional liability was required and to be requested. (Start of the Agreement VS After Construction) Going forward, consistency will be established for the request for evidence of Professional Liability insurance at the onset of the agreement for all RHI Agreements. This will be documented in the Rapid Housing Initiative Insurance Management Step by Step guide that was set up by the Insurance Branch. This guide will then be shared with the staff of the insurance branch.	The Corporate Risk Management Division updated the Rapid Housing Initiative Insurance Management Guide to clearly outline the agreement requirements related to Professional Liability Insurance and communicated the changes and the updated Guide to the relevant employees.

TOTAL RECOMMENDATIONS	8
Implemented	3
In progress	5

Automatic Vehicle Locator Investigation (published June 2021) - Status of Audit Recommendations at March 31, 2026
winnipeg.ca/audit/pdfs/reports/2022/AutomaticVehicleLocatorInvestigation.pdf

	Status	Initial target for Implementation	Revised Target for Implementation	Implementation Date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation #1 That the Chief Administrative Officer establish a team of department stakeholders, comprised of operational and technical representatives currently using an AVL system, to reassess the suitability of the citywide AVL system to achieve the intended benefits of the program.	Implemented	2021 Quarter 4	n/a	2021 Quarter 4	Agreed. The Office of the CAO will establish an AVL working group to assess accordingly.	Working group established Q4 2021. Members include: CAO; Director of Public Works; General Manager of Fleet SOA; Director of Water & Waste; Director of Asset and Project Management; Manager of Municipal Accommodations. Meeting monthly as required.
Recommendation # 2 That the Chief Administrative Officer should ensure that the contract administrator assigned to the citywide AVL program is in the most optimal position to monitor the performance of the contract.	Implemented	2022 Quarter 1	2022 Quarter 4	2022 Quarter 4	Agreed. The CAO will ensure that the interdepartmental AVL working group reviews and makes a recommendation for CAO consideration on the appropriate designation of the contract administrator, including how best to position that person to monitor the performance of the contract.	The contract administrator assigned to the citywide AVL program is the Manager, Innovation & Technology, Public Works.
Recommendation # 3 That the Chief Administrative Officer designate and delegate authority to a corporate program owner to enable departmental accountability for AVL use and outcomes.	Implemented	2022 Quarter 1	2022 Quarter 4	2022 Quarter 4	Agreed. The CAO will ensure that the interdepartmental AVL working group reviews and makes a recommendation for CAO consideration on the designation of a corporate program owner.	Delegation of authority to be the corporate program owner is the General Manager, Winnipeg Fleet Management Agency (Special Operating Agency).
Recommendation # 4 That the Chief Administrative Officer establish a 'stand-alone' AVL policy to define citywide AVL minimum standards that are applicable to all departments participating in the program. Citywide minimum standards should include: o Minimum requirements for the AVL device threshold settings that prompt notification to a monitoring employee, and are the basis for generation of an exception report; o Acceptable practices for access to AVL data that is not prompted by an exception report, or employee performance investigation; o A standardized process for adding or removing employee access to the AVL system database to enhance data security;	Implemented	2022 Quarter 2	2024 Quarter 2	2024 Quarter 2	Agreed. The CAO will ensure that the interdepartmental AVL working group prepares a draft "stand-alone" AVL policy for CAO consideration.	The Administrative Standard AS-020 has been implemented and communicated to all affected departments. The document is posted on the City's intranet for all employees. Included in the Admin Standard are: Minimum requirements for AVL settings that will prompt a notification of an exception report. A process for access to AVL data, including training in the correct use of AVL data. A process for adding or removing AVL department employee access.
Recommendation # 5 That the Chief Administrative Officer review the AVL Letter of Understanding and communicate guidance on access and use of AVL information to support the achievement of the City's AVL program objectives.	Implemented	2022 Quarter 2	2024 Quarter 2	2024 Quarter 4	Agreed. The CAO will review the AVL Letter of Understanding and communicate the recommended guidance.	The Administrative Standard AS-020 has replaced the AVL Letter of Understanding.
Recommendation # 6 That the Chief Administrative Officer, or delegate, establish and communicate specific, measurable, attainable, relevant, and time-bound (SMART) goals for all intended outcomes of the AVL program.	In Progress	2022 Quarter 4	2026 Quarter 3	n/a	Agreed. The CAO will ensure that SMART goals are established and communicated as recommended.	n/a
TOTAL RECOMMENDATIONS	6					
Implemented	5					
In progress	1					

By-Law Amalgamation Audit (published June 2018) - Status of Audit Recommendations at March 31, 2026
winnipeg.ca/audit/pdfs/reports/2018/BylawAmalgamationAuditJune2018.pdf

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Recommendation #1 We recommend that the Chief Administrative Officer develop a corporate strategy and directive that defines corporate goals and objectives for by-law enforcement, that establishes a base level of expectations on how enforcement is to be carried out, and that promotes a consistent enforcement approach throughout the City. The intent of the goals and objectives is to measure service performance and not to establish compliance quotas.	Implemented	2019 Qtr 4	2025 Qtr 3	2025 Qtr 3	A working group will be initiated to develop a draft corporate strategy and administrative directive for review and approval of the Chief Administrative Officer. The draft strategy and administrative directive will be completed and approved for implementation within one year. A communication plan will also accompany the strategy that outlines key messages and delivery mechanisms on how the by-law enforcement change will be communicated to affected staff within departments and Special Operating Agencies. Department heads and Special Operating Agency Chief Operating Officers (COOs) will identify a single representative to participate on the working group. An internal resource, or external consultant, will need to be identified to lead this effort.	On July 17, 2025 Council adopted the By-law Enforcement Strategy that defines corporate goals and objectives for by-law enforcement. The document establishes a base level of expectations on how enforcement is to be carried out and promotes a consistent enforcement approach throughout the City. The goals and objectives are supported by annual tracking of performance metrics.
Recommendation #2 We recommend that the Chief Administrative Officer communicate the corporate strategy and directive to all departments and their respective by-law enforcement areas.	Implemented	2020 Qtr 1	2025 Qtr 3	2025 Qtr 3	Upon completion of developing a corporate strategy and directive that defines corporate goals and objectives for by-law enforcement, an administrative directive will be circulated to all departments and Special Operating Agencies. The communications plan will be deployed to ensure all required staff understands the change in by-law enforcement approach, how it affects them directly, and expectations to monitor ongoing compliance and success of the new approach.	The By-law Enforcement Strategy has been communicated to all Department Heads and their respective by-law enforcement areas. The By-Law Enforcement Strategy is posted on: https://www.winnipeg.ca/media/6012
Recommendation #3 We recommend that the Chief Administrative Officer establish a process to periodically review and update the City's corporate strategy and directive for by-law enforcement to ensure it remains appropriate and effective. This periodic review should include an assessment of fine structures and levels for appropriateness and effectiveness in achieving by-law enforcement objectives.	Implemented	2019 Qtr 4	2025 Qtr 3	2025 Qtr 3	The administrative directive for the corporate by-law enforcement strategy will include a timeline for when a review and update of the strategy will take place.	The Strategy includes a statement on Strategy Review and Update cycle. The strategy includes a process to review the first phase of implementing the strategy and a longer term process to update it every five years.
Recommendation #4 We recommend that the Chief Administrative Officer include key goals and objectives in the corporate by-law enforcement strategy.	Implemented	2019 Qtr 4	2025 Qtr 3	2025 Qtr 3	The corporate by-law enforcement strategy will include key goals and objectives to assess performance of enforcement areas across the City. The goals and objectives will be aligned to expected levels of service relative to the service delivered by the respective departments and Special Operating Agencies. For clarity, the goals and objectives will be specific to the success of the by-law enforcement approach but will not include targets for enforcement related activities such as targets for number of penalty notice/tickets issued.	The By-Law Enforcement Strategy has been designed to include a performance measurement framework and an internal community of practice to ensure that City by-Law enforcement processes and practices are fair, transparent & accountable, efficient and responsive to stakeholder needs.

By-Law Amalgamation Audit (published June 2018) - Status of Audit Recommendations at March 31, 2026
winnipeg.ca/audit/pdfs/reports/2018/BylawAmalgamationAuditJune2018.pdf

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Recommendation #5 We recommend that the Chief Administrative Officer develop and document objectives and goals specific to the by-law enforcement activities of each department. These goals should be in line with, and support overall corporate goals and objectives.	Implemented	2019 Qtr 4	2025 Qtr 3	2025 Qtr 3	Each department and Special Operating Agency representative on the working group developing the strategy will be required to develop and document objectives and goals specific to the by-law enforcement activities of their respective department and Special Operating Agency.	The By-Law Enforcement Strategy establishes a base level of expectations on how enforcement is to be carried out across all departments and promotes a consistent enforcement approach throughout the City. Individual departmental goals and objectives were not included in the strategy as all departments with by-laws in scope are expected to follow the strategy's goals and objectives and demonstrate progress toward achieving them. The goals and objectives are supported by annual tracking of performance measures as well as operational deliverables that will demonstrate all departments are following the strategy.
Recommendation #6 We recommend that the Chief Administrative Officer: a) Define measurable performance targets and indicators that can be used to measure achievement of objectives. b) Track and analyze performance measurement data to assess how each enforcement area is performing against its objectives, goals and targets.	Implemented	2019 Qtr 4	2025 Qtr 3	2025 Qtr 3	Each department and Special Operating Agency representative on the working group developing the strategy will be required to define, track and analyze performance measures/KPIs specific to their objectives and goals. Departments and Special Operating Agencies who already track by-law enforcement related performance metrics will present those to the working group as examples of what type of metrics can help to ensure an effective by-law enforcement program implementation. The working group will also identify what performance metrics should be used from a corporate perspective to identify if the overall corporate by-law enforcement approach is meeting its intended goals and objectives.	The By-Law Enforcement Strategy defines corporate goals and objectives for by-law enforcement, establishes a base level of expectations on how enforcement is to be carried out and promotes a consistent enforcement approach throughout the City. The implementation and ongoing measurement of performance is the responsibility of each enforcement unit with reporting to and oversight from the Chief Administrative Office. During Phase 1 of the strategy implementation a process has been established for departments to collect and report on performance metrics for the by-laws they are piloting on a quarterly basis so that the CAO's office can review all departmental submissions. In addition to performance metrics, the CAO's office is also documenting completion of operational deliverables that each department has to complete in Phase 1 of the strategy's implementation. This process has been communicated to all departments.
Recommendation #7 We recommend that the Chief Administrative Officer establish and formally document a process for reporting, review and monitoring of performance results.	In progress	2021 Qtr 2/3	2026 Qtr 3	n/a	The corporate and department/Special Operating Agency specific performance metrics will be published annually in the Community Trends and Performance Report. Internally it will be recommended to the working group to consider quarterly review of performance metrics, so that any deviation from goals and objectives can be corrected throughout the year and ensure greater success of the overall strategy.	n/a

By-Law Amalgamation Audit (published June 2018) - Status of Audit Recommendations at March 31, 2026
winnipeg.ca/audit/pdfs/reports/2018/BylawAmalgamationAuditJune2018.pdf

	Status	Intial target for implementation	Revised target for implementation	Implementation Date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation #8 We recommend to the Chief Administrative Officer that the screening, adjudication and collections functions of all by-law enforcement remain under the authority of the Winnipeg Parking Authority.	In progress	2019 Qtr 2	2027 Qtr 4	n/a	The Chief Administrative Officer will direct the Winnipeg Parking Authority to prepare and submit a report to Council that includes updates to their Operating Charter to reflect the permanency of the screening, adjudication and collections functions of all by-law enforcement under their authority. The Legal Services department will be consulted on the changes to the Operating Charter.	n/a
Recommendation #9 We recommend that the Chief Administrative Officer pursue re-branding efforts and amendments to the Winnipeg Parking Authority's Operating Charter. This should be done in consultation with the Legal Services Department and with final approval from Council.	In progress	2019 Qtr 2	2027 Qtr 4	n/a	The report being prepared for Council submission as outlined under the recommendation that the screening, adjudication and collections functions of all by-law enforcement remain under the authority of the Winnipeg Parking Authority, will include re-branding efforts. Corporate communications will identify the most effective re-branding approach. Consideration will be given to re-branding the Winnipeg Parking Authority to better reflect the additional new service lines from the Municipal By-Law Enforcement Act (MBEA)/Provincial Offences Act (POA) and Vehicle for Hire By-Law.	n/a
Recommendation #10 We recommend that the Chief Administrative Officer implement a communication strategy targeted at educating the public on changes to the by-law enforcement screening, adjudication and collection process. The communication should include information on the authority awarded to the Winnipeg Parking Authority, changes to the Operating Charter, if approved by Council and re-branding information.	In progress	2019 Qtr 3	2027 Qtr 4	n/a	Corporate Communications will be directed to develop and implement the most appropriate communications strategy.	n/a
Recommendation #11 We recommend that the Chief Administrative Officer evaluate the opportunity to reassign the responsibility of enforcing the Parks by-law under the Community By-Law Enforcement Services Division and the Streets by-law under the Winnipeg Parking Authority. Consideration should be given to assessing enforcement areas on a continual basis to determine if further realignments are needed to improve services overall and to ensure the City is in the best position to meet by-law enforcement goals and objectives.	Implemented	2018 Qtr 4	n/a	2024 Qtr 4	Prior to the working group work being initiated to develop a draft corporate strategy and administrative directive, the Chief Administrative Officer will set up a meeting between the Public Works department, the Winnipeg Parking Authority, Community By-Law Enforcement Services Branch, and the Legal Services department, to review this recommendation and to identify if there are any barriers, including financial or human resourcing, and impacts to implementing this recommendation. Provided there are no significant barriers to accomplishing this recommendation, meeting participants will identify and bring forward a plan with respect to implementing this recommendation.	The interim CAO has approved revisions to the reassignment of some provisions of the Streets by-law to the Winnipeg Parking Authority. The Parks by-law 85/2009 and associated legislation (Municipal By-Law Enforcement Act (MBEA) or Provincial Offences Act (POA) will be updated to reflect service areas that should be prioritized for enforcement, an enforcement plan will be developed to outline priority areas.

TOTAL RECOMMENDATIONS	11
Implemented	7
In progress	4

Fleet Management Audit (published September 2022) - Status of Audit Recommendations at March 31, 2026
winnipeg.ca/audit/pdfs/reports/2022/FleetManagmentAudit-June2022.pdf

	Status	Initial target for implementation	Revised target for implementation	Implementation Date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation #1 The WFMA General Manager review the general controls on data inputs into the Fleet Management Solution software and update processes to ensure that data is created, captured, and managed to ensure compliance with the City's Corporate Recordkeeping Administrative Standard No. AS 006. The general controls should include, but are not limited to those that address initial vehicle profile entries, controls around fuel transactions and timely processes to verify accuracy of all data entries.	Implemented	2023 Qtr 4	2026 Qtr 1	2026 Qtr 1	Agreed. With the upcoming implementation of WFMA's new fleet software system the WFMA General Manager will ensure data created, captured and managed will meet with the City's Corporate Recordkeeping Administrative Standard No. AS 006. Controls around fuel transactions will require further investigation for opportunities to source a system or develop a City wide process that can automatically upload vehicle and equipment meter readings for improved accuracy.	The Winnipeg Fleet Management Agency implemented a new fleet software system. The controls around the vehicle profile entries and fuel transactions were enhanced to ensure data is created, captured and managed to meet the City's Corporate Recordkeeping Administrative Standard No. AS 006. In addition, processes were implemented to verify the accuracy of all data entries.
Recommendation # 2 The CAO establish a fleet oversight committee that includes the Chief Administrative Officer or their designate, a representative from Corporate Finance, the WFMA General Manager and Department Directors representing the departments using City owned, rented or leased vehicles and/or equipment.	Implemented	2024 Qtr 1	n/a	2023 Qtr 3	The CAO will establish an oversight committee to ensure the recommendations of this report are implemented. Upon completion of these tasks, the CAO will reassess the mandate and role of an oversight committee to ensure it positioned to provide effective governance and oversight over fleet on an ongoing basis.	The fleet oversight committee (FOC) has been established, this oversight committee will provide effective governance andoversight of Fleet on an ongoing basis. Committee Terms of Reference have been developed and approved by this committee.
Recommendation # 3 The CAO or designate, in collaboration with the fleet oversight committee, define the committee's terms of reference that include, but not limited to: - Scope of the committee; - Role and responsibilities of the committee; o Defining minimum criteria for vehicle utilization; o Review vehicle utilization annually; o Review vehicles that do not meet the minimum criteria for vehicle utilization, o Adjudicate vehicles and/or equipment that do not meet the defined minimums; o Develop annual summary reporting of activities for the Chief Administrative Officer	Implemented	2024 Qtr 1	n/a	2025 Qtr 1	The CAO will set terms of reference for this oversight committee for the implementation of the recommendations of this report and will include scope, roles and responsibilities. After implementation of recommendations is complete, the terms of reference for the oversight committee will be reassessed to ensure it is positioned to provide effective governance and oversight over fleet on an ongoing basis.	The CAO or designate in collaboration with the fleet oversight committee defined and approved the Terms of Reference for the Fleet Oversight Committee. The Terms of Reference include the items identified in the recommendation with annual summary reporting on the activities of the Fleet Management Agency to the CAO's Office.

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winnipeg.ca/audit/pdfs/reports/2022/FleetManagmentAudit-June2022.pdf

	Status	Initial target for implementation	Revised target for implementation	Implementation Date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation # 4 The CAO should direct the fleet oversight committee to develop and implement a corporate vehicle utilization policy. The policy should include a requirement for departments to analyze vehicle needs and adequately support the necessity for a vehicle. The policy should also include a process requiring departments to report on the performance of their fleet to the fleet oversight committee, at minimum, on an annual basis. A utilization policy should at minimum: - Consider vehicle pool(s), vehicle swapping, and the use of personally owned vehicles; - Include the fleet oversight committee's definition of low and/or under utilized vehicles; - Define how performance data will be collected, and the activities that will be performed to ensure the data will be complete, accurate, and reliable; - Include the fleet oversight committee's definition of all relevant roles and responsibilities, and enforcement of the policy and accountability for outcomes; - Identify a process and timeline for providing required support for the necessity for a vehicle that does not meet the minimums defined by the fleet oversight committee	Implemented	2024 Qtr 1	n/a	2024 Qtr 4	The oversight committee established by the CAO will ensure that an enforceable vehicle utilization policy be developed and implemented that will address vehicle requirements and define roles and responsibilities.	The fleet oversight committee developed and adopted a corporate vehicle utilization policy. The policy includes the minimum items identified in the recommendation.
Recommendation # 5 The CAO direct the fleet oversight committee to collaborate with WFMA and Department representatives to develop a framework of acceptable vehicle types, including guidance regarding the minimum and maximum specifications of vehicles. Proposed vehicle acquisitions that do not meet the approved specifications should be reviewed and approved by the fleet oversight committee prior to acquisition.	In progress	2024 Qtr 1	2026 Qtr 2	n/a	The oversight committee established by the CAO will ensure that a framework is established and implemented that will define acceptable vehicle type as well as guidance on specifications.	n/a
Recommendation # 6 The WFMA perform and document a cost benefit analysis of fleet management based on adherence to the Life Cycle Cost Management principles compared to the practice of extending vehicles beyond their planned replacement date. The analysis should also include the feasibility of implementing a dynamic life cycle approach for the City's light and medium fleet vehicles. The analysis should be communicated to elected officials for consideration during future budget deliberations.	Implemented	2023 Qtr 4	n/a	2024 Qtr 2	Agreed. WFMA will perform and document a cost benefit analysis comparing Life Cycle Cost Management principles to that of extending vehicles beyond their planned replacement date which will be included in WFMA's annual budget and business plan submission.	WFMA conducted an analysis based on the City's fleet of vehicles that supports their replacement schedule for vehicles and identified that the average annual costs decreased over the lifespan of the vehicle. There was a limited sample of vehicles that lasted over 10 years. The Admin Report that accompanied their 2024 Business Plan, (communicated to council), stated that they forecast that they will operate within their established debt limit through deferred replacement of fleet assets.

Fleet Management Audit (published September 2022) - Status of Audit Recommendations at March 31, 2026
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	Status	Initial target for implementation	Revised target for implementation	Implementation Date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation # 7 The CAO or their designate, in consultation with the fleet oversight committee, determine the information necessary to make informed budgetary decisions, and provide effective oversight of department fleet performance. At minimum, department reporting should be annual and include vehicle quantities and types per division, and the utilization rates of these vehicles. In addition, the CAO or their designate, ensure this information is made available for future budget decisions.	Implemented	2024 Qtr 1	n/a	2025 Qtr	The oversight committee established by the CAO will ensure that a reporting framework is implemented that will measure fleet performance and will inform future budget planning.	The CAO or their designate, in consultation withthe fleet oversight committee, developed and implemented an annual reporting framework to measure fleet performance, inform future budget planning and provide effective oversight of department fleet performance. The reporting by the Fleet Management Agency includes vehicle quantities and types per department, and the number of units with low utilization rates by department.
Recommendation # 8 The CAO or their designate, in consultation with the fleet oversight committee, develop standardized minimum and maximum parameters for fuel transactions, and develop and implement a process to ensure exceptions are identified and corrected, at minimum, on a monthly basis. The process should require WFMA to provide complete, accurate, timely reporting with sufficient detail to enable departments to identify the root cause of the exception and take corrective action.	Implemented	2024 Qtr 1	2025 Qtr 2	2025 Qtr 2	The oversight committee established by the CAO will ensure that fuel standards are established, a reporting system implemented and define a process for exceptions.	The Winnipeg Fleet Management Agency developed standardized minimum and maximum parameters for fuel transactions, established fuel standards and a monthly reporting system for exceptions.
Recommendation # 9 The CAO or their designate, in consultation with the fleet oversight committee, evaluate and document the City's position on an individual's responsibility for at fault preventable incidents while in the care and control of a City vehicle and update the Administrative Standard No. HR-019 Safe and Responsible Driver with the City's position.	In progress	2024 Qtr 1	2026 Qtr 2	n/a	The oversight committee established by the CAO will ensure that individual responsibility for at fault preventable incidents while in the care and control of a City vehicle will be reviewed and the Administrative Standard HR-019 will be updated accordingly.	n/a
Recommendation # 10 The CAO or their designate, in consultation with the fleet oversight committee, develop emission reduction goals and timelines at the department level in support of the Green Fleet Plan and in alignment with the Climate Action Plan. In addition, develop and implement a process for departments to report annually on their progress to the fleet oversight committee.	In progress	2024 Qtr 1	2026 Qtr 2		The oversight committee established by the CAO will ensure that emission targets are established at the department level and an annual reporting process on their progress towards these targets is developed and implemented	n/a

TOTAL RECOMMENDATIONS	10
Implemented	7
In progress	3

	North End Sewage Treatment Plant Upgrade Projects Audit (published December 2024) - Status of Audit Recommendations at March 31, 2026 winnipeg.ca/audit/pdfs/reports/2024/North-End-Sewage-Treatment-Plant-Upgrade-Project-December-2024.pdf						
Department	**Recommendation**	**Status**	**Initial target for implementation**	**Revised target for implementation**	**Implementation date**	**Initial Implementation Plan**	**Evidence of implementation reviewed by Audit Department**
APM	Recommendation # 1a Implement a fit-for-purpose governance model that streamlines oversight and supports effective alignment, accountability, autonomy, and disclosure on the Projects The governance and oversight committee should be elevated within the City structure (e.g., elevated Project Sponsor, Chair, and single Council sub-Committee), be chaired by the CAO and report directly to Council. The governance committee review of project performance, including cost performance relative to budget, should occur monthly. Consider assigning a Sponsor role to a senior executive who has the authority to align the project goals within the City organization. Examples of Project Sponsors from industry for projects of this size include Chief Operating Officer, Chief Financial Officer, Executive Vice Presidents, Vice Presidents, or other members of the executive team. Revamping a governance model is a complex activity that may benefit from a staged implementation. Based on the timeline to get material in front of Council, planning for workshops to gain alignment on a revised governance model should commence within 3 months. Total implementation will take longer.	In progress	2026 Qtr 2	n/a	2026 Qtr 1	Management agrees with the recommendation. The NEWPCC Upgrade projects currently comply with all Council and administratively mandated policies, governance, reporting, financial standards and disclosures. Changes to FI-011 Asset Management Policy and FM-004 Administrative Standard – Asset Management will be proposed by the Director, Assets and Project Management, for Council consideration, by Q3 2025. If Council approves the proposed changes, the Director, Assets and Project Management will work to complete the necessary changes by Q2 2026. Timeline: * Changes to Governance Structure Plan proposed to Council: Q3 2025 * Implementation of approved Governance Structure Plan: Q2 2026	1a. A fit-for-purpose Governance Framework that streamlines oversight and supports effective alignment, accountability, autonomy, and disclosure on the NEWPCC projects was developed and implemented
APM	Recommendation # 1b Update FM-004 and the PMM, etc. to provide guidance for future 'major projects'. Provide additional guidance in FM-004, the PMM and the Investment Planning Manual related to very large, highly complex, high consequence projects that triggers consideration of appropriate governance, organizational change management, resourcing, alternative delivery models, public interest or communication assessment, and planning requirements to contain risk to the City. The Major Capital Project Directives (“MCPDs”) and other risk-based criteria such as those identified in the PMM could be used to categorize the projects. This activity should be completed prior to planning the next major project phase (e.g., Biosolids construction phase).		2026 Qtr 2	2026 Qtr 4	n/a	Management agrees with the recommendation. Changes to Governance Structure Plan proposed to Council: Q3 2025 Implementation of approved Governance Structure Plan: Q2 2026	n/a
WW	Recommendation # 2 Revise the decision and financial delegation of authority in alignment with project specific governance structure, including more delegated authority to empower the Project team to make timely decisions in support of project objectives, schedule, and contract requirements. Additional authority to be supported by: • A governance structure with experience in the scale and complexity of the project • Structured reviews at the stage gates and other critical decision points • Transparent reporting including an easy-to-use dashboard. Considerations should include approval of contingency use within stage approval constraints and phased awards of contract scope (e.g., the planned phases for the AECOM contract). It is typical industry practice to have authority delegated to the Project, within financial limits, for management of items within the initial approved budget / contract. The levels within the delegation of authority should be developed specific to the needs of the Project and through consultation with executive leadership and Council. They should consider the existing delegation of authority, project contracts and commercial structures, stage gate structure, governance structure, contingency drawdown curve, and City requirements/precedent. Consider an interim action to address this specific to Headworks, with a broader action for all Projects shortly thereafter.	Implemented	2025 Qtr 1	n/a	2025 Qtr 1	Management agrees with the recommendation. A Winnipeg Sewage Treatment Program (WSTP) Major Capital Project Engineer (MCPE) will prepare an administrative report recommending delegated authority on the headworks, biosolids, and nutrient removal projects for Council approval. The report will outline delegated approvals for contract award and over-expenditures within the Council approved capital budget. Timeline: The delegation of authority report will be submitted in time to be heard at February 2025 SPC WWE.	Council approved the recommendations to revise the delegations of authority for the NEWPCC Upgrade Capital Projects on February 27, 2025. The delegation of authority was increased to align with the project specific governance structure, including more delegated authority to empower the Project team to make timely decisions in support of project objectives, schedule, and contract requirements.

	North End Sewage Treatment Plant Upgrade Projects Audit (published December 2024) - Status of Audit Recommendations at March 31, 2026 winnipeg.ca/audit/pdfs/reports/2024/North-End-Sewage-Treatment-Plant-Upgrade-Project-December-2024.pdf						
Department	**Recommendation**	**Status**	**Initial target for implementation**	**Revised target for implementation**	**Implementation date**	**Initial Implementation Plan**	**Evidence of implementation reviewed by Audit Department**
WW	Recommendation 3: Develop and document project -specific escalation protocols and guidance. It is also suggested that addition guidance be added to the City governance process documents including FM-004 and PMM< regarding development of escalation protocols for major projects.	In progress	2025 Qtr 1	2026 Qtr 2	n/a	Management agrees with the recommendation. A WSTP MCPE will document the escalation protocols currently used and incorporate into the project plan Timeline: February 2025	n/a
WW	Recommendation 4 a. Review and customize the standard project lifecycle to adjust the stage order and/or requirements to make it specific to the Projects, the selected delivery model (e.g., the planned PDB model for Biosolids), and existing contracts. Once approved by the governance authority, document in the project plan.	In progress	2025 Qtr 2	2026 Qtr 2	n/a	WSTP MCPEs will coordinate a project stage gate workshop. From this, a WSTP MCPE will draft a revised stage gate process suitable for the Projects. The final stage gate plan will be approved by the Major Capital Project Advisory Committee. Timeline: * Workshop will be held: December 2024 * Draft plan: January 2025 * Final plan: March 2025 * Approval of plan: June 2025	n/a
APM	Recommendation 4b Provide guidance in standard City documentation (e.g., PMM) that very large, highly complex, high consequence projects assess and customize the project lifecycle to apply specifically to the project and its delivery model.		2026 Qtr 2	2026 Qtr 4	n/a	The Director of Assets and Project Management will update the Project Management Manual Appendix G – Gating Process, to include stage gates for large, complex high-risk projects following the approval of the NEWPCC Upgrade projects gating process. Timeline: * Update Project Management Manual Appendix G – Gating Process: Q2 2026	n/a
WW	Recommendation # 5 Define stage gate requirements and associated deliverables in the project planning documentation. Stage gates should be developed to be fit-for-purpose and based on the project delivery lifecycle. This can include industry standard classifications for certain deliverables, e.g., project cost and schedule and their expected range of accuracy. Requirements and deliverables should be developed such that approvers understand the cost, schedule, and risk profile of a large project as it progresses in planning.	In progress	2025 Qtr 2	2026 Qtr 2	n/a	(same as 4a response) WSTP MCPEs will coordinate a project stage gate workshop. From this, a WSTP MCPE will draft a revised stage gate process suitable for the Projects. The final stage gate plan will be approved by the Major Capital Project Advisory Committee. Timeline: * Workshop will be held: December 2024 * Draft plan: January 2025 * Final plan: March 2025 * Approval of plan: June 2025	n/a
WW	Recommendation # 6 Develop readiness criteria for key delivery gates that are reviewed by the governance structure. This can be built off of existing criteria for the transfer / commissioning and closeout phases to include all gates	In progress	2025 Qtr 2	2026 Qtr 2	n/a	(same as 4a response) WSTP MCPEs will coordinate a project stage gate workshop. From this, a WSTP MCPE will draft a revised stage gate process suitable for the Projects. The final stage gate plan will be approved by the Major Capital Project Advisory Committee. Timeline: * Workshop will be held: December 2024 * Draft plan: January 2025 * Final plan: March 2025 * Approval of plan: June 2025	n/a
WW	Recommendation # 7 Assess the NEWPCC project objectives across all key areas of the project and add objectives as needed to address gaps including safety and reputation.	Implemented	2025 Qtr 1	2025 Qtr 2	2025 Qtr 2	Management agrees with the recommendation. WSTP MCPE will update the project charter to include safety and reputation objectives. Headworks and Biosolids: the project charters will be revised to include additional objectives. Nutrient Removal: the project charter will be created and will include the additional objectives above the PMM requirements. Timeline: All project charters to be updated or created by January 2025.	The Water & Waste Department has updated all of the project charters to include safety and reputation objectives.

	North End Sewage Treatment Plant Upgrade Projects Audit (published December 2024) - Status of Audit Recommendations at March 31, 2026 winnipeg.ca/audit/pdfs/reports/2024/North-End-Sewage-Treatment-Plant-Upgrade-Project-December-2024.pdf						
Department	**Recommendation**	**Status**	**Initial target for implementation**	**Revised target for implementation**	**Implementation date**	**Initial Implementation Plan**	**Evidence of implementation reviewed by Audit Department**
WW	Recommendation # 8 Develop a project governance report with an easy-to-use dashboard to provide a single report of project performance against objectives. The report would include project performance across safety, environment, cost, schedule, progress, quality, etc. along with key risks and issues. Commentary to address performance, risks, issues, and an explanation as to why a KPI is off plan, what actions are being taken to address the issue, and the expected outcomes should also be included. The information from this report could then be used to populate the other reporting required of the Project. The goal is a “single source of truth” report monthly. As part of the dashboard, include enhanced cost and schedule reporting such as performance relative to baseline, a forecast to complete, earned value, and performance metrics. Also include supporting narrative to guide readers to interpret the results. Refer to Recommendations #36 and #37 regarding reporting of cost and schedule performance metrics. The Project Controls monthly dashboard could also be included with the Administrative Report or report to MCPAC if appropriate. Consider an interim action to address this specific to Headworks, with a broader action for all Projects shortly thereafter.	In progress	2026 Qtr 2		n/a	Dashboard: Management agrees with the recommendation for a project dashboard for Biosolids and Nutrient Removal. Given the stage of construction for Headworks, developing a specific milestone-based dashboard is not recommended as the project will be near completion at implementation time. Identify KPIs for dashboard inclusion: Q1 2025 Purchase software: Q2 2025 Implement dashboard: Prior to signing Design Build Agreement Management acknowledges the urgency of this work. The WSTP Controls Manager is leading this initiative to purchase and/or develop/customize a software program. The NEWPCC project team has already begun reviewing options for a revised dashboard. The dashboard will include reporting on KPIs related to project objectives (such as budget, schedule, scope, safety, reputation) as well as key project risks and mitigation strategies, and Earned Value Analysis for applicable contracts. A WSTP MCPE will outline critical KPIs that should be included in the dashboard. The frequency of the dashboard reporting will increase from quarterly to monthly to MCPAC. If a new governance board is established per Recommendation 1, the reporting will be monthly to that governing body. Timeline: * Identify KPIs for dashboard inclusion: Q1 2025 * Purchase software: Q2 2025 * Implement dashboard: Prior to signing Design Build Agreement (DBA) for Biosolids (approx. Q2 2026) * Increase reporting to monthly to MCPAC after dashboard implementation: Approx Q2 2026	n/a
WW	Recommendation # 9 Develop KPIs and associated reporting requirements related to safety, quality, and additional project elements. KPIs are typically presented in a dashboard report which includes the actual results, the target results, and the variance between the two. Refer to Recommendation #8 above.	In progress	2026 Qtr 2	n/a	n/a	see response to number 8	n/a
WW	Recommendation # 10 Increase the frequency of governance oversight reporting to monthly. Refer to recommendations #8 & 9 above regarding enhanced reporting.	In progress	2026 Qtr 2	n/a	n/a	see response to number 8	n/a
APM	Recommendation # 11 Develop an ongoing Project assurance function independent from the Project team as an extension of the Project's governance and oversight structure. The assurance function should analyze the Project’s performance against key metrics and risks and have a direct reporting relationship to the Project governance committee. This function should have requisite major project experience. This would be in addition to continued inclusion in the City’s Audit Plan.	In progress	2026 Qtr 4	n/a	n/a	Management agrees with the recommendation. An additional staff member in the Assets and Project Management Department, Major Capital Project Oversight Division will be required to address the recommended assurance functions. Additional external resources are anticipated to be required. The Director of Assets and Project Management will submit a budget request for the resource as part of the 2026 budget submission. Timeline: * Request budget for new APM staff member: Q4 2025 * Council approves budget for new APM staff member: Q1 2026 * Post new APM Job Posting: Q2 2026 * Hire new APM staff member: Q3 2026 * Provide Independent Project Assurance Function: Q4 2026	n/a
APM	Recommendation #12: Refer to Recommendation #11 regarding additional means to assure compliance.	In progress	2026 Qtr 4	2026 Qtr 4	n/a	see response to number 11	n/a
APM	Recommendation # 13 For large high-risk projects, establish guidance regarding project assurance requirements into overall City planning documentation (e.g., PMM) to reduce overall risk to the City. Project assurance activities should be applied proportionally to the risk and value of the projects. The PMM should provide guidance on estimate reviews, QRA and Schedule Risk Analysis (“SRA”), project audits and a threshold (risk or dollar based) for engaging a project advisor.	In progress	2026 Qtr 2	2026 Qtr 4	n/a	Management agrees with the recommendation. The Director, Assets and Project Management will complete this recommendation as part of the work to address Recommendation 4b.	n/a

	North End Sewage Treatment Plant Upgrade Projects Audit (published December 2024) - Status of Audit Recommendations at March 31, 2026 winnipeg.ca/audit/pdfs/reports/2024/North-End-Sewage-Treatment-Plant-Upgrade-Project-December-2024.pdf						
Department	**Recommendation**	**Status**	**Initial target for implementation**	**Revised target for implementation**	**Implementation date**	**Initial Implementation Plan**	**Evidence of implementation reviewed by Audit Department**
WW	Recommendation # 14: Review the team size, capacity, and capability to reduce the load on individual team members, risk to the City and impact of change of personnel. Include other key elements as follows: • Develop succession planning and review of levels and compensation for key roles to maintain an adequately competitive position. • Add more major project experience to support critical areas including reducing the scope of the Project Director role or adding support to that role. • Suggest a Gantt or other chart format for staff planning across project phases. The size of an Owner team is dependent on the stage and commercial model of the contract. Examples of public projects of comparable size to the Projects with Owners Engineers onboard, at a project stage in advance of awarding major contracts, and planning to use DB, PDB, or Design Build Finance ("DBF") models had Owner teams with approximately 20-30 personnel, with plans to ramp up upon award of contracts and start of construction. These projects also had a selection of consultants in specialist roles (e.g., legal, commercial, risk, etc.).	Implemented	2025 Qtr 2	n/a	n/a	Management agrees with the recommendation. The Manager of Engineering and Project Director have been working to supplement the project team with additional resources. Since the audit, new Senior Major Capital Project Engineer positions have been created (one for each of the major Projects). Three MCPEs have been hired. Recruitment is in progress to backfill vacant positions. A new position to assist with Indigenous communication and social procurement is currently being recruited for. Additional strategic positions are required to fulfill the recommendations of the audit. Some positions will be supplemented through additional Veolia resources. All FTEs will be funded from the NEWPCC Upgrade projects; this will require additional capital approval. The WSTP team will seek Council concurrence on the addition of the new positions. Critical positions for the WSTP: * (1) Communications Consultant (third party resource to be contracted on an as needed basis) * (1) Contract Manager for Owners Advocate Contract (new internal resource) * (1) Accountant (new internal resource) * (1) Nutrient Removal Operations Liaison (new internal resource) Critical positions for a Project Controls group: * (1) Contract Interface Manager (Veolia resource) * (1) Claims specialist (third party resource to be contracted on an as needed basis) * (2) Cost Controllers (Veolia resources - one for HW/NR; one for BS) * (1) Risk Manager (Veolia resource) Timeline: * Position descriptions and budget estimates for positions: January 2025 * The report for Council approval to hire additional resources: submitted for SPC WWE early Q2 2025 * Create the posting packages for all positions to be complete within two months of Council approval * Target posting 50% of positions within three months, and 100% within six months, of Council approval * Target filling 50% of positions within three months, and 100% within six months, of posting * Time to meet this recommendation will be dependent of availability of qualified candidates to fill the roles and are subject to additional Council approval or hire new FTSs. Addition budget will be required and incorporated int the Nutrient Removal project.	The size of the NEWPCC team as well as the capacity and capabilities of the team were reviewed to reduce the load on individual team members, risk to the City and impact of change of personnel. The critical positions and additional resources for the Winnipeg Sewage Treatment Program team and for the Project Controls group that were identified have been fulfilled. However, a formal succession plan has not been developed.
WW	Recommendation # 15: Update the Projects governing documents and organization charts to include the following: • Illustrating reporting lines to show unambiguous reporting lines of authority and communication. • Layouts should reflect the organization structure. • Updating administrative details in the documents including titles, legends, and dates/revision control. • Consider including key contractor interfaces (e.g., Headworks Project Manager with a dotted reporting line to the AECOM Project Manager)	Implemented	2025 Qtr 1	2025 Qtr 2	n/a	Management agrees with the recommendation. A Project Engineer/ Coordinator will update organizational charts for Headworks and Biosolids and create the organizational chart for Nutrient Removal. Updated charts will be included in the respective project plans. Timeline: Organizational charts to be complete by December 2024.	Water and Waste has updated the Projects governing documents and organization charts.
WW	Recommendation # 16 Update the NEWPCC Project Responsibilities Matrix to include all projects and all key tasks. Review and balance accountability / responsibility across the project team as appropriate. Refer also to Recommendation #2 related to balancing authority and accountability.	Implemented	2025 Qtr 1	2025 Qtr 2	n/a	Management agrees with the recommendation. A Project Engineer/ Coordinator will update RACI charts for Headworks and Biosolids and create the RACI chart for Nutrient Removal. Updated charts will be included in the respective project plans. Timeline: RACI charts to be complete by December 2024.	The Water and Waste Department has updated all of the Responsibilities Matrices (RACI charts) to include all projects and key tasks.
APM	Recommendation # 17: Review and update current guidance for resourcing large, high complexity and consequence projects. This could include defining "adequately resourced' in the PMM and the FM-004, and evaluating the current resourcing mechanism to address staffing, retention, and succession concerns (especially for long duration projects). The existing mechanisms in FM-004 and the PMM such as Administrative Overhead Charges should be adequate to support an estimate of the owner team costs with some additional guidance on what a major project team could look like.	In progress	2026 Qtr 2	2026 Qtr4	n/a	The Director of Assets and Project Management will complete this recommendation as part of the work to address Recommendation 1a.	n/a

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WW	Recommendation # 18: Develop an organizational change management strategy and internal stakeholder communication plan to support understanding of the project and the delivery model and getting stakeholders onboard with the project requirements and decisions.	Implemented	2025 Qtr 1	2025 Qtr 2	n/a	Management agrees with the recommendation. A WSTP MCPE will create an organizational change management strategy and internal stakeholder communication plan for all projects. This will outline project objectives, stakeholder lists, contact lists and indicate frequency of communication. Any project specific deviations from the plan will be documented in the project plan. Timeline: This plan will be completed by Q1 2025.	The Water and Waste Department has updated all of the project's Shareholder Plans to include communication plans. The plans outline project objectives, stakeholder lists, contact lists and indicate frequency of communication.
WW	Recommendation # 19: Update and maintain project plans as "live" documents to support delivery and onboarding of new personnel. A training and onboarding plan should be added to the project plans. Regular updates to project documentation to occur as required throughout project delivery.	Implemented	2025 Qtr 1	2025 Qtr 2	n/a	Management agrees with the recommendation. WSTP Project Engineers will update the project plans to include a training and onboarding plan. Project Charters will also be reviewed and revised as applicable for each project. Headworks and Biosolids: the existing documents will be reviewed and revised. Nutrient Removal: the project documents will be created. Key project documents will be reviewed at major project milestones/stages or at least annually. Timeline: * All project charters to be updated or created by January 2024 (recommendation 7) * All project plans to be updated or created by March 2025 * Reviews of key documents to be conducted yearly, and documented on the revision/review log	The Water and Waste Department has updated all project plans to include a training and onboarding plan. They have also documented that these project plans be regularly updated and maintained as living documents, as needed.
WW	Recommendation # 20: Develop contract interface management plan(s) for the main contract interfaces. This can be included as part of other Project documents,e.g., the Project Execution Plan, Contract Strategies, or Contract Management Plan.	Implemented	2026 Qtr 1	2026 Qtr 2	n/a	Management agrees with the recommendation. See recommendation 14 for new Contract Interface Manager resource ask which should be complete by Q4 2025. The new Contract Interface Manager will create the Contract Interface Management Plan following their hire. Timeline: * Draft Contract Interface Management Plan: February 2026 * Final Contract Interface Management Plan: March 2026	A contract interface management plan was developed for the main contract interfaces.

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WW	Recommendation # 21: Continue to hold awareness/education session(s) with all Biosolids Project stakeholders regarding a PDB delivery model and its differences when compared to previously used delivery models such as DB or DBB. These sessions should extend beyond the Water and Waste Department and include other departments affected by changes in workflow or processes, such as permitting. Capture the unique requirements in project processes, City involvement and collaboration in project-specific management plans and documentation developed. The content for the session should include key highlights from the contract (e.g., commercial model, risk allocation, schedule milestones, PDB conversion overview, etc.) along with specific elements relevant to the various City stakeholder groups (e.g., design review process, design completion percentage at stage gates, permitting requirements, etc.). It should also specifically highlight where risks, resourcing/involvement and process differ from traditional delivery models typically used by the City.	Implemented	2025 Qtr 4	n/a	2025 Qtr 4	Management agrees with the recommendation. The Biosolids team has done significant training on PDB. Veolia is providing PDB training in Fall 2024 to the broader City (including permitting, legal, procurement, and corporate staff) and Veolia staff not working on Biosolids. Internal training has been ongoing for project staff in preparation of the Biosolids project and includes: 1) Multiple WSTP Project Managers and Program Directors have attended the Design Build Institute of America Conferences from 2015 to 2024 2) Progressive Design Build Done Right Training through Design Build Institute of America in Oct 2021 3) Early Contractor Involvement Informational Session by Blakes in Oct 2021 4) Veolia's Experience with Progressive Design Build Informational Session in Nov 2021 5) AECOM's Experience with Progressive Design Build Informational Session in Nov 2021 6) Fundamentals of Collaborative Delivery and Progressive Design Build Training through Water Collaborative Delivery Group in June 2024. Training will continue throughout the project and will also incorporate additional training in risk management. Current planned training includes: 1) Veolia will provide training to the broader City and Veolia staff who are currently not working on Biosolids. Timeline: Q4 2024 2) AECOM to provide training on Achieving an Acceptable Guaranteed Maximum Price. Timeline: Q4 2024 3) Water Collaborative Delivery Group to provide training on Essentials of Collaborative Delivery Risk Allocation and Contracts Timeline: Q3 2025 4) Water Collaborative Delivery Group to provide training on Implementation Phase of the Progressive Design Build Timeline: Q4 2025 Information on delivery models will be developed and included on the NEWPCC project websites for external resources. Timeline: within six months of filling the Communications Lead position Information was previously provided for elected officials with approval authority. An information session will be developed for the proposed governance body for the NEWPCC Upgrades. Timeline: Recommend this training is delivered within three months of the body being appointed. The training can also be recorded to enable easy review as the project progresses or new people come on board.	Various awareness/education sessions were held with all NEWPCC project stakeholders and City staff on the Progressive Design Build delivery model as well as the unique requirements of the NEWPCC project processes.

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WW	Recommendation # 22: Increase frequency in monitoring contractual risks as part of the Project's risk management plan (refer to Recommendations #25 and#26). Complete a contract risk allocation exercise for the executionphase of the Biosolids Project and Nutrient Removal, as planned when the project progresses into procurement and contracting. The risk allocation exercise should clearly define contract risks as retained, transferred, or shared with the main contractor for theproject agreement.	Implemented	2025 Qtr 2	2026 Qtr 2	implemented early 2025 Qtr 4	Management agrees with the recommendation. In June 2024, the City began evaluating the Veolia risk management tool that has the ability to delineate ownership of risks. The population of WSTP project risks for Headworks has been included in this tool. The plan is to implement all risks into this tool for all three projects. A Quantitative Risk Assessment (QRA) was completed for Headworks in October 2018 and March 2021, and for Biosolids in March 2022. * Headworks: The HW MCPE will review the current risk allocation to ensure its accuracy. They will determine a revised remaining risk contingency budget by completing a new QRA. The HW MCPE will monitor realized and unrealized risks and also monitor and track contingency budget versus outstanding risk amounts. Timeline: Start monthly monitoring of risks to begin Q1 2025; this will be documented in the risk review log. Review existing risk allocation by Q1 2025. Headworks QRA will begin in Q2 2025 * Biosolids: The BS MCPE will negotiate the risk allocation with the Development Partner as part of the Development Phase Agreement. Negotiations will continue until execution of the Design Build Agreement. The BS MCPE will monitor realized and unrealized risks and monitor and track contingency budget versus outstanding risk amounts throughout the implementation phase. Any lessons learned from Headworks will be implemented for Biosolids. Timeline: Start risk allocation negotiations in Q1 2025. Risk allocation to be finalized as a deliverable of the DPA prior to signing the DBA which is anticipated Q2 2026. Monthly monitoring of risk to begin Q1 2025, which will be documented in the risk review log. * Nutrient Removal: The NR MCPE will create a new risk register complete with planned risk allocation. A QRA will be undertaken to determine a risk contingency budget for the business case. Any lessons learned from Headworks and Biosolids will be implemented for Nutrient Removal. Timeline: A risk register and associated risk budget will be developed by Q4 2024. Quarterly monitoring of risk contingency budgets to begin Q1 2025 throughout the planning and procurement phase. Reviews will increase to monthly following engagement of the design-build consortium. Risk reviews will be documented in the risk review log.	The frequency of monitoring contractual risks has increased and as part of the Project's risk management plan. Quantitative Risk Analyses were completed. Risk registers for all projects are completed and are reviewed and updated on an ongoing basis.
WW	Recommendation # 23: Document the plan for relationship management with the major project contractor(s). This can be included as part of the contract management plan.	Implemented	2025 Qtr 1	2027 Qtr 1	implemented early 2025 Qtr 4	Management agrees with the recommendation. A WSTP MCPE will document the current practices to manage relationships with the contractor and include in the contract management plan for each project. Timeline: February 2025	The Relationship Management Plans with the major project contractor(s), for all three NEWPCC major projects (Headworks, Biosolids and Nutrient Removal Facilities) have been documented and approved.
APM	Recommendation # 24: Revise the PMM guidance for managing high-risk major projects to effectively handle risks in complex projects, defining triggers and protocols for escalation, introduction of an RBS, and enhancing the Quantitative Risk Analysis ("QRA") requirements for cost and schedule risk. The City should enhance its focus on Risk Management as a tool for effectively managing projects.	In progress	2026 Qtr 2	2026 Qtr 4	n/a	Management agrees with the recommendation. The Director, Assets and Project Management will complete this recommendation as part of the work to address Recommendation 1a.	n/a

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WW	Recommendation # 25:In addition to the risk registers the Projects currently use to monitor risk, develop a risk management plan that reflects the size and complexity of the projects. The risk management plan should include key elements such as clear risk evaluation criteria, defined processes for risk escalation and management, and clear role delineation, QRA requirements, and reporting of top risks. A plan should be developed for all projects, support the implementation of active risk management, and be forward-looking and tactical with assigned responsibility and minimum of monthly updates. For Biosolids and Nutrient Removal the plan should include an overall forward-looking risk management strategy for the project based onlessons learned from Headworks. This can include lessons already gathered through lessons learned sessions undertaken by the Project team.	Implemented	2025 Qtr 2	2025 Qtr 3	n/a	Management agrees with the recommendation. The WSTP Program Leader will engage a third-party resource to write a Risk Management Plan that reflects the complexity of each of the main NEWPCC Upgrade projects. Timeline: * Engage third party consultant by December 2024 * Draft risk management plan to be complete by Q1 2025. * Final risk management plan incorporated into the project plans by Q2 2025	A third-party resource was engaged and developed a Risk Management Plan for the NEWPCC projects that reflects the complexity of each of the main NEWPCC Upgrade projects.
WW	Recommendation # 26: Increase frequency of active risk management on the Projects. Riskregisters should be maintained with up-to-date mitigation plansincluding status, along with due dates, individual position/role titlesassigned to each risk, and schedule impacts. New risks should be added as they occur, and obsolete risks should be removed. A risk breakdown structure can help with focusing on relevant risks for the project stage. Industry practice for projects of similar size and complexity is to review and update risks at least monthly for each Project with more frequent reviews required for initial development and periods of high activity (reduced frequency may be appropriate during periods of low activity), refer to AACE 62R-11 Risk Assessment Identification and Qualitative Analysis for additional guidance.	Implemented	2025 Qtr 2	2026 Qtr 2	implemented early 2025 Qtr 4	Management agrees with the recommendation. See recommendation 22	The frequency of active risk management on the NEWPCC projects has increased. Monthly updates are provided to project management, and the key events and risk responses are discussed, including identifying the individual position/role titles assigned to each risk.
WW	Recommendation # 27: Review resourcing for risk management activities and allocate responsibility for risk management reporting to the Project Director / Project Managers. Resources are required for the following: • Headworks to implement tactical risk management through to project completion. • Biosolids to implement lessons learned and position the team for contract award. • Nutrient Removal to implement lessons learned and position the team for procurement. Dedicate a resource in a role such as Risk Management Lead, and consider an additional support role if required.	Implemented	2025 Qtr 2	2025 Qtr 3	2025 Qtr 3	Management agrees with the recommendation. See recommendation 14	Resources were obtained for risk management activities for all NEWPCC Projects, with reporting to the Project Director / Project Managers.
WW	Recommendation # 28: Project Manager and Project Director to evaluate and consider guidance be provided to the main DB contractor on Headworks to enhance risk reporting to include: • Top risks, including risk severity and commentary on mitigation status. • Trending risks (new, increasing, reducing). This guidance may be over and above what is contractually required of the contractor and may therefore result in additional cost. Consideration for action is at the discretion of the Project Manager and Project Director. The suggested reporting enhancements may be applied to future contracts not yet awarded to improve the Project's ability to manage risk effectively.	Implemented	2025 Qtr 2	n/a	2025 Qtr 2	Management agrees with this recommendation. Risk reporting for the Biosolids and Nutrient Removal contracts has yet to be negotiated and will consider audit recommendations as well as lessons learned from Headworks. The Headworks Design-Builder is meeting contractual obligations for risk reporting (including severity). Changes to risk reporting requirements will alter the contract and may result in additional costs. Timeline: * Additional risk reporting criteria to be added to the draft DBAs for Headworks and Nutrient Removal by end of Q2 2025	Water and Waste has developed guidance to enhance risk reporting that will be applied to future contracts.

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WW	Recommendation # 29: Improve risk reporting by: • Reporting monthly. Providing a summary of top risks based on their materiality to the project with severity and impact assessments. • Summarizing mitigation strategies and status. • Distinguishing current issues from risks.	In progress	2026 Qtr 2	n/a	n/a	Management agrees with the recommendation. See recommendation 8	n/a
WW	Recommendation # 30: Develop and use a QRA on all Projects to define contingency requirements: • Conduct a QRA on the updated risks for Headworks to assess the contingency required to complete the project and gain confidence regarding the forecast cost to complete. Ensure that the QRA is supported by a well-defined cost estimate basis document. • Develop a process to manage contingency drawdowns and actively manage contingency drawdowns. • Incorporate learnings from Headworks, including contract risk transfer, contingency and the need for quality cost basis documentation to support quantitative risk analysis. • Plan for QRA updates for the Biosolids and Nutrient Removal projects throughout the project lifecycle. • The QRA methodology for Biosolids and Nutrient removal should consider the integration of schedule risk analysis. • Leading practice for integrated cost and schedule risk analysis can be found within AACE 57R-09 “Integrated cost and schedule risks analysis using risk drivers and Monte Carlo simulation of a Critical Path Method (“CPM”) model.	In progress	2025 Qtr 2	2026 Qtr 2	n/a	Management agrees with the recommendation. See recommendations 22, 25, and 27	n/a
WW	Recommendation # 31: Explore establishing a mechanism for the Biosolids and Nutrient Removal projects to fund unanticipated risks outside of the scope of the project’s budget and provide a financial buffer for the City related to large complex projects. The sort of risks that are normally covered by such a mechanism have very low probability with catastrophic consequences and are usually not carried in a project risk register.	Implemented	2025 Qtr 1	n/a	2025 Qtr 1	Management agrees with the intent of the recommendation but disagrees with the creation of designated Management Reserve. WWD manages risks using municipal utility standard best practices. The ten-year financial model provides for medium term financial stability and the ability to fund unforeseen emergency situations by retaining a target percentage of sales, an Environmental Projects Reserve that funds specific projects, and the ability to transfer between the four funds managed by WWD. An additional Management Reserve for this specific project would necessitate an increase to utility rates in order to accumulate funding.	WWD Management explored establishing a management reserve to fund unanticipated risks outside of the scope of the project’s budget. The following Management response was included in the Audit Report adopted by Council on January 30, 2025. “Management agrees with the intent of the recommendation but disagrees with the creation of designated Management Reserve. WWD manages risks using municipal utility standard best practices. The ten-year financial model provides for medium term financial stability and the ability to fund unforeseen emergency situations by retaining a target percentage of sales, an Environmental Projects Reserve that funds specific projects, and the ability to transfer between the four funds managed by WWD. An additional Management Reserve for this specific project would necessitate an increase to utility rates in order to accumulate funding.”

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WW	Recommendation # 32: Address review and approval as part of Recommendations #2 and #40 regarding delegation of authority and the implications on the change control process.	In progress	2025 Qtr 1	2026 Qtr 2	n/a	Management agrees with the recommendation. See recommendations 2 and 40	n/a
WW	Recommendation # 33: Include schedule impact and date of submittal in the change log. In addition to the monetary impact of the change order, it is leading practice to include a summary of the schedule implications of each change order (if any). Including a clear date of submittal allows for tracking of change approval timelines and helps facilitate active management of change order approval.	Implemented	2025 Qtr 1	2025 Qtr 2	2025 Qtr 2	Management agrees with the recommendation. The WSTP Project Coordinator will update the Headworks Change Log to include this information from the Change Orders. Timeline: Update to be completed in October 2024.	The Water & Waste Department updated the change log to include the schedule impact and date of submittal
WW	Recommendation # 34: Include a summary of pending and approved changes and their impact on cost and schedule in monthly project reports. Refer to Recommendation #8 regarding project reporting improvements.	In progress	2026 Qtr 2	n/a	n/a	Management agrees with the recommendation. See recommendation 8	n/a
WW	Recommendation # 35: Include or refer to a reporting calendar section in the Project Controls Plan that outlines required meetings, attendance, and frequencies for preparing Project Controls reports.	Implemented	2025 Qtr 1	n/a	2025 Qtr 1	Management agrees with this recommendation. This information is currently managed at the division level. This ensures division wide reporting requirements are monitored in one location and avoids duplication of work. A WSTP MCPE will reference the reporting calendar in the monthly project controls report for information. Timeline: February 2025	The Water & Waste Department updated the Project Controls Plan to include details regarding the reporting calendar.
WW	Recommendation # 36: Include additional cost and schedule performance metrics in the project dashboard. Examples of additional metrics might include to complete performance index (“TCPI”), and Budget at Completion (“BAC”) or Estimate at Completion (“EAC”).	In progress	2026 Qtr 2	n/a	n/a	Management agrees with the recommendation. See recommendation 8.	n/a
WW	Recommendation # 37: Implement a more detailed tracking system at the WBS level. This could involve developing productivity and quantity curves to better forecast cost and schedule. By doing so, cost and schedule management can become more proactive rather than reactive, improving oversight effectiveness. Provide training for project team members on the updates made to cost and schedule performance tracking, including earned value principles, performance metrics, and how to implement.	In progress	2025 Qtr 1	2026 Qtr 2	n/a	Management agrees with the recommendation for non-milestone-based contracts (Biosolids and Nutrient Removal). Headworks is a milestone-based project, so tracking at a deeper WBS level is not possible without a major contract change. Additionally, as the timeline for complete implementation of this recommendation is Q2 2026, and Headworks will be almost complete by that time, there is little value for money to be gained with respect to the Headworks project. * Biosolids: This is currently underway with the Development Partner who is creating a Work Breakdown Structure for the development phase. Timeline: February 2025 * Nutrient Removal: A WBS will be developed for the procurement phase. Future phases will be developed as the project progresses. Timeline: * Nutrient Removal draft to be completed in January 2025 * Final: To align with project execution plan March 2025	n/a
WW	Recommendation # 38: Expand the scope of the earned value management (“EVM”) system to include all material components of the project budget, not just the Headworks DB. This would involve tracking the earned value of owner indirect costs and other WBS components. By doing so, the Project Controls dashboard would provide a more comprehensive view of project performance against the baseline.	In progress	2026 Qtr 2	n/a	n/a	See recommendation 8 Management agrees with this recommendation. EVM is already being done for the Headworks project. As other major supplementary contracts come online, they will be included in the EVM. Timeline: * Currently ongoing for Headworks * Other supplementary contracts will be added following the first invoice	n/a

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WW	Recommendation #39a) Develop a project specific contract management/administration plan that clearly defines roles and responsibilities, and project specific processes and requirements for key elements such as contract compliance monitoring, contract reporting, contract change management, meetings, and formal correspondence. The plan should at minimum address the specific requirements for the main project contract and may be written to reference the City of Winnipeg's PMM where elements of Section 9 in the manual are relevant and reflect the project's processes. The project team can also rely upon the 'Process and Procedure for Managing the Design Build Contract' when creating the full contract management/administration plan. 39b) Dedicate a resource to take over many of the contract and claims management and administration duties from the Project Manager. Accountability for contract and claims management may remain at the Project Manager level, however, day-to-day responsibility for administration is best delegated down so that the Project Manager's attention remains focused on achieving the overall project scope, cost, and schedule. It is understood that change order routing/administration has already been delegated to other resources.	In progress	2026 Qtr 4	n/a	n/a	39a & b Management agrees with the recommendation. The WSTP Program Leader will be responsible for developing and maintaining the contract management plan for each project. Headworks: Develop a project specific contract management plan that defines various activities, such as: contract administration; team roles and responsibilities; schedule management; risk management; claims management; performance management; cost management; contract close-out plan; governance structure; stage gates; quality management; communication; health, safety and environment; lessons learned; submittal process; Owner's Advocate oversight; operational documents; warranty, etc. Biosolids & Nutrient Removal: Develop project specific contract management plans that define similar activities to those listed for Headworks. The plans will initially be written for the development phase and later updated during the design build phase. Timeline: * Hire third-party Contract Management Plan Consultant: Jan 2025 * Headworks: completed by April 2025 * Biosolids development phase: draft in May 2025; final by Q2 2025 * Biosolids design build phase: draft in Q1 2026; final by Q2 2026 * Nutrient Removal development phase: draft in Q1 2026; final by Q2 2026 * Nutrient Removal design build phase: draft in Q3 2026; final by Q4 2026	n/a
WW	Recommendation # 40: Take steps to expedite the change order review and approval timelines. The primary means to achieve this is through changes in the delegation of authority and/or escalation as required through escalation protocols. Refer to Recommendation #2 regarding delegation of authority for the project and Recommendation #3 regarding escalation protocols. Note that this recommendation is intended to cover contract change order approvals only, not initial contract approvals. The Project team can also implement an expedited approval pathway for urgent changes where fast approval is required to control risk to the City. This would not include typical situations that would be covered by the delegation of authority and should be reserved for high dollar value high risk changes. Criteria for use of the expedited approval pathway should be developed and could include examples such as events comparable to the NWI failure, force majeure, safety critical, security critical, or operational critical items.	In progress	2024 Qtr 4	2026 Qtr 2	n/a	Management agrees with the recommendation. See recommendation 2 for Over-Expenditure Approval as this requires Council Approval. For approval of Change Orders, a WSTP MCPE will prepare a memo to the Manager of Purchasing, who will forward to the CFO recommending the following delegation of authority to Appendix 10 of FM002: For Major Capital Projects that have a governance body created specifically in the contract, and that governance structure within the contract has been approved by the Chief Financial Officer, that the most senior City representative represented at the highest level of the governance body structure be delegated the authority to approve amendments to terms of a contract, in consultation with Legal Services, on the condition that the funding for the amendment is available within the applicable capital budget as approved by Council. Timeline: The delegation of authority memo was submitted by the WSTP MCPE to the Manager of Purchasing on November 8, 2024. The Manager of Purchasing will forward to the CFO in Q4 of 2024.	n/a
WW	Recommendation # 41: Identify and document project and contract specific contract compliance activities and responsibilities. These may be incorporated as part of the project specific contract management/administration plan.	In progress	2026 Qtr 2	n/a	n/a	Management agrees with this recommendation. Compliance with the Headworks DBA is monitored by the Owner's Advocate throughout the project. Project compliance is also verified on an on-going basis for the Headworks project by a third-party Independent Certifier. Milestone certificates (and related payment) are not issued until compliance with the Headworks DBA is confirmed by the Independent Certifier. Timeline: * Headworks DBA Contract Compliance Plan: Q2 2025 * Biosolids DBA Contract Compliance Plan: Q2 2026 * Nutrient Removal DBA Contract Compliance Plan: Q2 2026	n/a
WW	Recommendation # 42: Develop a project specific claims management plan and claims avoidance strategy that clearly defines roles and responsibilities, and project specific processes and requirements for key elements such as claims administration and claims analysis.	In progress	2025 Qtr 3	2026 Qtr 2	n/a	Management agrees with the recommendation. See recommendation 14 as well. The WSTP Contracts Leader will engage a third- party resource to write a Claims Management Plan for the NEWPCC Upgrade projects. Timeline: * Engage third party consultant by Q1 2025 * Draft claims management plan to be complete by Q2 2025. * Final claims management plan incorporated into the project plans by Q3 2025	n/a

	North End Sewage Treatment Plant Upgrade Projects Audit (published December 2024) - Status of Audit Recommendations at March 31, 2026 winnipeg.ca/audit/pdfs/reports/2024/North-End-Sewage-Treatment-Plant-Upgrade-Project-December-2024.pdf						
Department	**Recommendation**	**Status**	**Initial target for implementation**	**Revised target for implementation**	**Implementation date**	**Initial Implementation Plan**	**Evidence of implementation reviewed by Audit Department**
WW	Recommendation # 43: Develop a strategy and plan for managing the public profile of the Projects and allocate resources to support coordination and alignment with City-wide activities. Consider reassessing the public communication approach and engaging specialist resources, reporting to the Project Director, to support in messaging and media.	Implemented	2026 Qtr 1	n/a	implemented early 2025 Qtr 4	Management agrees with the recommendation. See recommendation 14 as well. WSTP MCPE will work with Departmental and Corporate Communications to develop a term of reference to engage a third-party communications consultant. The external consultant will develop the communication strategy and management plan. Timeline: * Post RFP: Q1 2025 * Award Contract: Q2 2025 * Draft communications management plan: December 2025	A Communications Plan has been developed to manage the public profile of the NEWPCC projects. Resources have been allocated to support the communications plan.
WW	Recommendation # 44a: Develop a comprehensive City-wide approach to communication with Indigenous Communities including for major projects such as the Projects. Dedicate resources, reporting to the Project Director, to support with the implementation on the Projects.	In progress	2026 Qtr 4	n/a	n/a	Management agrees with the recommendation. An Indigenous Liaison has been retained for the NEWPCC Upgrades in February 2024. A draft IndigenousCommunities communication plan was developed in the summer of 2024 and is currently under review. Discussions will be ongoing with Indigenous communities through the Biosolids Development Phase. Timeline: * Ongoing discussions with Indigenous communities from Nov 2024 to Dec 2025 * Final communications plan: Q1 2026 The Director of Assets and Project Management will apply lessons learned from the NEWPCC Upgrade Indigenous Communities communication plan, to other Major Capital Projects. The Project Management Manual will be changed to incorporate Indigenous Communities Communication Guidance by Q4 2026. Timeline: * Update Project Management Manual with Indigenous Communities Communication Guidance: Q4 2026	n/a
WW	Recommendation 44b) Continue as planned to develop the social procurement plan and incorporate into the project planning documentation.		2026 Qtr 2	2026 Qtr 3	n/a	Management agrees with the recommendation. Social procurement plan is being developed for Biosolids during the development phase. Biosolids: The social procurement requirements are being negotiated with the Development Partner. The social procurement plan outlining objectives and resources are being developed with the Development Partner. Timeline: * Begin negotiations: Q1 2025 * Finalize social procurement objectives: Prior to DBA for Biosolids (approx. Q2 2026) Nutrient Removal: Develop high level objectives in the project charter and project plan that will be included in contract documents. Use lessons learned from Biosolids. Timeline: *Create high level social procurement objectives: Q1 2025	n/a
	TOTAL RECOMMENDATIONS	44					
	Implemented	19					
	In progress	25					

Stores Audit - October 2022 - Status of Audit Recommendations at March 31, 2026
https://legacy.winnipeg.ca/audit/pdfs/reports/2025/StoresAudit.pdf

	Status	Initial target for implementation	Revised target for implementation	Implementation date	Initial Implementation Plan	Evidence of implementation reviewed by Audit Department
Recommendation #1 We recommend that the Corporate Controller should develop standardized stores operations procedures, to the extent possible, to be used by all departments to ensure decentralized departments are consistent in their baseline practices. This is applicable, at minimum, to the following processes: □ Stores inventory requisitions – improve consistency and efficiency of the requisition process □ Supplier selection - tracking vendor performance □ Identification of inventory demand – effectively identify inventory needs □ Performance indicators - setting targets to measure performance against □ Security and Access - identifying items with greater susceptibility to theft and implementing safeguards.	In progress	2023 Qtr 4	2026 Qtr 2	n/a	The Administrative Standards will be updated to include standard processes and procedures, where practical, as identified above, with additional resources to be included in the 2024 multi-year budget process.	n/a
Recommendation # 2 We recommend that the Corporate Controller develop training material and hold learning sessions on the inventory and reporting functionalities of the systems, to help the departments better understand how to obtain valuable information from the system that can be used in the inventory performance management process. This should be mandatory training for all staff involved in inventory performance management.	Implemented	2023 Qtr 3	2026 Qtr 2	2026 Qtr 1	The Corporate Controllers' office will investigate the ability to provide training to stores operations personnel regarding the use of the inventory reporting capabilities of systems that are already in place	Corporate Finance and the Human Resources Learning and Development team have developed a PeopleSoft inventory course. The course is mandatory for all employees with PeopleSoft inventory roles. It is presented to employees through the City's Learning Management System and will equip learners with foundational and advanced skills to perform end-to-end inventory processes in PeopleSoft. It will include item setup, receiving, fulfillment, stock reconciliation, and inventory inquiries.
Recommendation # 3 We recommend that the Corporate Controller develop and implement a set of centralized performance metrics established and monitored at the Corporate Finance level to provide oversight over inventory management and stores operations, which departments are required to report on. At a minimum, inventory turnover, inventory accuracy, and excess/obsolete inventory should be monitored. Departments can choose to supplement with metrics that will provide additional insights specific to their Stores operations.	In progress	2023 Qtr 2	2026 Qtr 2	n/a	The Corporate Controllers' office will investigate which metrics can be used and where additional metrics can be configured. Additional resources to be include in the 2024 mulit-year budget process to achieve this.	n/a

TOTAL RECOMMENDATIONS	3
Implemented	1
In progress	2

Workforce Management Audit - published June 2024 -Status of Audit Recommendations at March 31, 2026
https://legacy.winnipeg.ca/audit/pdfs/reports/2024/Workforce-Management-Audit-June-2024.pdf

	Status	Initial target for implementation	Revised target for implementation	Implementation date	Initial implementation plan	Evidence of implementation reviewed by Audit Department
Recommendation # 1 We recommend the CAO, in consultation with Department Directors, establish a process for reporting the progress and/or achievement of the organization's and department's strategic goals to the CAO. The process should include a feedback loop for communicating any issues, following up on outstanding items, or recognizing a job well done within a department. The process description should also be documented and communicated to the appropriate personnel.	Implemented	2025 Qtr 4	n/a	2025 Qtr 4	Management agrees with the recommendation. □ The CAO and Manager of Strategic Planning are in the process of completing a reporting tool that will be used by Directors to annually report on their assigned SPAP and Corporate Strategic Plan Goals, including goals specific to each department, to be completed by Q4 2024. Achievement of SPAP, Corporate Strategic Plan, and Departmental goals will be reviewed by the CAO with Department Heads during annual performance review process. This has been occurring in 2024, for completion in Q1 2025. The Director of HRS will include a mechanism for commenting on the SPAP and Corporate Strategic Goal achievement for all Directors, Managers, and individual employees as appropriate in the updated performance management program, the project is scheduled to begin in later in 2024 for approval and launch in Q4 2025.	The Offices of the Chief Administrative Officer (CAO) established a formal process for Directors and Deputy CAO to regularly report on the progress and achievement of the organization's and department's strategic goals through the annual performance review process for Directors and Deputy CAO. This process includes written procedures and a template to communicate any issues, follow up on outstanding items, or recognize the department's success in meeting their goals.
Recommendation # 2 We recommend the Director of HRS update the Administrative Standards No. HR-003 Employee Education and Development and No. HR-012 Employee Performance Management with the appropriate key positions in the current organizational chart. The key roles and responsibilities listed in the job descriptions should align to the administrative standards, as applicable.	Implemented	2024 Qtr 4	n/a	Implemented early 2024 Qtr 3	Management agrees with the recommendation. HR-003 is scheduled to be removed as the content has been incorporated as part of the new Employee Development framework document, to be rolled out in 2024. The Director of HRS will assign HR-012 to be updated as it remains active and so it is current. It is anticipated that the content of Administrative Standard HR-012 will be incorporated into the updated performance management program once it has been completed in 2025.	Administrative Standard HR-003 (Education & Development) has been revised into a comprehensive framework, approved and posted to City Intranet site. HR-012 (Performance Management) has been updated to reflect changes cited in Recommendation #2. Further changes to HR-012 will be made to fulfill Recommendation #5.

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Recommendation # 3 We recommend the CAO, in collaboration with the Administrative Standards working Group, enhance the review process for existing administrative standards. The role and responsibilities of the working Group, as a whole, should be clarified in the Administrative Standards Framework. The CAO's office or the working group's responsibility should include maintaining a master spreadsheet listing all the Administrative Standards, noting the standards to be reviewed. The review should be triggered by significant changes (e.g. change in organizational structure, re-naming key roles / positions, major changes in process, etc.) and regular interval.	Implemented	2024 Qtr 4	n/a	Implemented early 2024 Qtr 3	Management agrees with the recommendation. The Administrative Standards Committee through the Office of the CAO will be revived and will complete a review of the documented Administrative Standards twice a year. The Committee consists of internal services Directors and is led by the Manager of Administration from the Office of the CAO. At these meetings, the Committee discusses any updates and makes decisions on the Administrative Standards that will be updated next, or they include any unscheduled Administrative Standards that become priority for update, creation, or deletion since the last meeting. Each Director is required to keep the inventory list updated for their areas, which is then rolled up into a master list held in the Office of the CAO. A process for how to properly remove/delete administrative standards will need to be created by the Office of the CAO and included in the AS-001 Administrative Standards Framework to ensure that any reference to deleted administrative standards are removed from any other referenced material in city documentation and on the website.	Review process enhanced, master database created and working group actively reviewing and updating administrative standards.

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Recommendation # 4 We recommend that the Director of HRS enhance the process for monitoring and updating job descriptions. The process should be documented and effectively communicated by the Director of HRS and through the CAO to Department Directors and ultimately to the individuals responsible for the creation and updating of job descriptions. Furthermore, the process should include regular reporting to the CAO or Director of HR on the progress of job description updates and creations.	Implemented	2025 Qtr 2	2025 Qtr 4	2025 Qtr 4	Management agrees with the recommendation. The Director of HRS will communicate the process for leaders and employees to update job descriptions. A job description template already exists and will be provided through HR Services, with direction on how to use the template, how to submit a job description for review, and how to seek assistance from local HR services to complete a job description, or how to request support from Compensation & Classification Services if required. The Total Compensation Branch will work with the Employee Development Branch to create an online tool with instructions on how to complete job descriptions. Departments will have the following role: •Departments will be requested to focus on creating job descriptions that do not exist first. •Departments will continue to update job descriptions as they are needed for postings. •Both SMT and HRS staff will be reminded that job descriptions should be updated and submitted for review if the role has changed substantially over time. •Department Directors will be directed to report on the number of job descriptions that have been updated or created annually in their respective departments. Department Directors will be directed to create a list of all positions in their organization, if a job description has been created and, if so, its last formal review/update date. These lists be used to set future goals for job description reviews and updates for the department. These lists will be rolled into a master list by Corporate HR, which could be used for reporting.	Human Resource Services Department enhanced the process for monitoring and updating job descriptions. The process includes regular reporting to department heads regarding the department's job description review. The Human Resources Services and Offices of the Chief Administrative Officer communicated the process document and user guide to the relevant employees. These resources are also available in CityNet.

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	Status	Initial target for implementation	Revised target for implementation	Implementation date	Initial implementation plan	Evidence of implementation reviewed by Audit Department
Recommendation # 5 We recommend that the Director of HRS, in consultation with departments, develop a new formal performance review process that can be tailored to address the diverse needs of the City departments. The minimum requirements should include: •The frequency of reviews •Specific timing of completion •Tracking the status of reviews and a follow-up for reviews not started •Reporting by departments directly to the CAO (or through HRS), at least annually, to measure compliance with the new process •Incorporate the completion of employee performance reviews as performance metrics for leaders to ensure accountability (i.e. include compliance to the new process in the leader's own annual performance review) •Template with the minimum required components of a performance review (may contain - goals, key KPIs and evaluation against the measures, training and development plan, flex workplace program - if applicable). The process should be documented and communicated.	Implemented	2025 Qtr 4	n/a	Implemented early 2024 Qtr 4	Management agrees with the recommendation. Employee performance is a priority of the CAO and Director of HRS. The CAO and Director of HRS have advised Directors to ensure performance reviews for all staff are completed within existing resources. This includes using the existing PeopleSoft system (PS) as well as paper-based evaluations for the many field staff who do not have access to PS. Of the approximately 8570 employees at the city who report to the CAO, approximately 4200 field staff do not have access to PS. Performance reviews for these staff are often paper-based, and therefore not formally tracked through PS. The CAO will direct Department Directors to maintain a master list of all staff evaluations, for employees whose evaluations are through PS and for those conducted in other methods. Completion rates of the same will form part of the goals discussed in annual Director performance reviews. Human Resource Service is currently researching options for an updated performance program that could be used for all employees at the City of Winnipeg. This formal Performance Management Project is expected to launch at the end of 2024, with a new program expected in late 2025. There is currently no budget in HR Services to support this project. All options will be presented to the CAO for final approval. For the new program, the HR Director and Employee Development Branch will update performance management orientation information, and will provide training to all leaders. In the interim, HR Services will email leaders to refresh them on the current performance management process to be used. In addition, an annual evaluation tool for evaluating employees enrolled in the flexible workplace program will be added to the Supervisor Toolkit	The A/Director of HRS developed a new formal performance review process that is tailored to address the diverse needs of all City departments. The new process was communicated to all city staff on December 9, 2024 via an email.

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Recommendation # 6 We recommend that the CAO work with Department Directors to develop a process that establishes Key Performance Indicators (KPIs) and/or performance targets/goals at the employee level that align with the goals and objectives of the department and Corporate Strategic Plan. The KPIs and/or performance targets/goals should be communicated to all leaders and employees within the departments and should be used to evaluate performance towards achievement of the established goals, targets and/or KPIs.	Implemented	2025 Qtr 4	n/a	2025 Qtr 2	Management agrees with the recommendation. □ The CAO has directed a tool be created for Department Heads to use annually to report on both the Corporate Strat Plan and Council's SPAP goals, KPIs specific to departments and job duties, and individual employee goals as established during the annual performance review process. The CAO will also direct that those employees and departments already using KPI's continue to do so and plan to report annually on the outcomes or progress made as directed. All departments are encouraged to explore adding KPIs where it makes sense to do so. The CAO will also direct that a process be developed to establish KPIs and/or performance targets/goals at the employee level that will be used to gauge operational achievements, evaluate performance at different levels, focus attention on areas of improvement, and improve efficiency.	The Director of Human Resources, in consultation with the CAO and Department Directors, developed a new performance management process that requires leaders to establish Key Performance Indicators (KPIs) and/or performance targets/goals at the employee level that align with the goals and objectives of the department and Corporate Strategic Plan. The process is designed to evaluate performance towards achievement of the established goals, targets and/or KPIs.
Recommendation # 7 We recommend that the CAO, in collaboration with Department Directors and the Director of HRS, conduct a risk-based analysis of the span of control in departments and develop a plan of action to establish optimal spans of control where concerns are identified.	Implemented	2024 Qtr 4	n/a	2024 Qtr 4	Management agrees with the recommendation. Directors will review spans of control in their department and conduct a risk analysis with support from department HR Services staff and develop plans of action for improvement where needed. Directors will review those action plans with the CAO. Any recommended increase in FTEs will be provided to Council for consideration during the annual budget process.	The Office of the CAO conducted a risk-based analysis of the span of control in departments and developed a plan of action to establish optimal spans of control where departments identified concerns.
Recommendation # 8 We recommend that the Chief Financial Officer formally document the Continuous Monitoring process. The formalized process should be communicated to individuals responsible for the Continuous Monitoring. The process should include, at a minimum: •The key roles and their responsibilities in the process •The desired frequency of the Continuous Monitoring process •A requirement for the Finance Managers or Department Directors to report the results of the Continuous Monitoring process to the CFO or the Corporate Controller and the frequency of reporting	Implemented	2024 Qtr 3	n/a	2024 Qtr 3	Management agrees with the recommendation to provide formal documentation on the Continuous Monitoring process. The Corporate Controller Division will draft and distribute the formal documentation on the Continuous Monitoring process. The results of the Continuous Monitoring process will be elevated to the Department Heads. Directors of each Department control and direct staffing and their utilization of overtime, so the responsibility has to be with those that have control. As an added measure, Corporate Finance will provide a quarterly report to the SMT on overtime usage within the City to bring more awareness and transparency.	Overtime Continuous Monitoring Process formally documented and adopted by SMT. It's been made available on the City's intranet and widely distributed internally.

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	Status	**Initial target for implementation**	**Revised target for implementation**	**Implementation date**	**Initial implementation plan**	**Evidence of implementation reviewed by Audit Department**
Recommendation # 9 We recommend that the Chief Financial Officer, in consultation with the Director of HRS and Department Directors, establish the minimum standards for the departmental process concerning pre-approving overtime, including clearly defined documentation requirements. The process description should be documented and communicated to all leaders who have the authority to pre-approve	Implemented	2024 Qtr 3	n/a	2024 Qtr 3	Management agrees with the recommendation. As part of the development of the documentation in Recommendation #8, management will include the relevant parameters and requirements for documentation for pre-approving overtime which will be communicated to supervisory staff.	Overtime pre-approval requirements and standards included in documented Continuous Monitoring Process. Initial quarterly Overtime report reviewed by SMT in Q3. Internal distribution/communication of Continuous Monitoring Process.
Recommendation # 10 We recommend that the CAO, in consultation with Department Directors, conduct the review of field operations in the departments identified in the report to Council – All other divisions of PP&D, Public Works, Water and Waste, and Community Services. Any	In progress	2027 Qtr 4		n/a	Management agrees with the recommendation. The CAO will direct a review of field operations, one department per year, starting in 2024, ongoing annually until Q4 2027.	n/a

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	Status	Initial target for implementation	Revised target for implementation	Implementation date	Initial implementation plan	Evidence of implementation reviewed by Audit Department
Recommendation # 11 We recommend that the CAO, in consultation with the Department Directors and the Director of HRS, develop a process for Departments to report to HRS and the CAO on completion of the annual FWP review and the effectiveness of the Flexible Workplace arrangements.	Implemented	2025 Qtr 1	n/a	Implemented early 2024 Qtr 4	Management agrees with the recommendation. Flexible workplace arrangements are reviewed in real time and formally during the employee's annual performance review. All 1550 employees in the flexible workplace program can be evaluated using the PeopleSoft system. The Flexible Workplace Administrative Standard provides for two options to annually evaluate the formal FWP arrangement. Leaders will use the FWP annual evaluation tool as part of their review of FWP arrangements during annual performance evaluations. The survey tool can be printed and sent to the employee file if required. HRS will remind Directors of the FWP evaluation tool, which is currently available for use. HR Services is currently working to incorporate the FWP evaluation tool into the existing PS system for use. FWP review tools will be added to the design of the new PM program targeted for completion in 2025 to ensure it can be easily tracked and reported on as needed.	Human Resource Services (HRS) developed a process for Departments to track and report to HRS and the CAO on completion of the annual FWP review and the effectiveness of the Flexible Workplace arrangements.
Recommendation # 12 We recommend the CAO, in consultation with the Director of HRS develop a formal documented process for obtaining reports on the completion rates for all employee required training. The process should include Department Directors working with leaders on addressing low completion rates.	Implemented	2024 Qtr 4	n/a	2024 Qtr 4	Management agrees with the recommendation. Mandatory/Required Training lists will be identified for each Department and employee as part of the new Learning Management System roll out in 2024. The Director of HRS will work with Employee Development, and department HR teams, who will work with leaders across the city to assist them with monitoring and developing plans with Directors to address employee completion rates.	Human Resource Services has developed a formalized process that is documented to obtain reports on the completion rates for all employee required training. HRS advised Department Management to work with employees and leaders to address any low completion rates.
Recommendation # 13 We recommend that the Director of HRS develop and implement a communication plan to educate all leaders and employees on the process for recording the external training that they have completed in PeopleSoft.	Implemented	2024 Qtr 4	n/a	Implemented early 2024 Qtr 3	Management agrees with the recommendation. The Director of HRS will work with Employee Development and leaders across the City to create a process to educate employees on how to submit external training information to HR Services for inclusion on their PS record and as part of the implementation of the new Learning Management System. This will be communicated city-wide via existing processes.	A process to record external training and education already exists in PeopleSoft. Internal communication reminding employees of the current process to record external education and training in PeopleSoft has been completed. This recording process will change with the implementation of the new Learning Management System (LMS), and changes will be communicated with the launch of the new LMS.

TOTAL RECOMMENDATIONS	13
Implemented	12
In progress	1