

**OFFICE OF  
THE CITY AUDITOR**

# **REPORT RECOMMENDATION FOLLOW-UP**

Administration closed 8 recommendations.

There are 35 outstanding recommendations: 30 are not yet due and 5 are overdue.

**MAY 8, 2026**

# Recommendation Dashboard

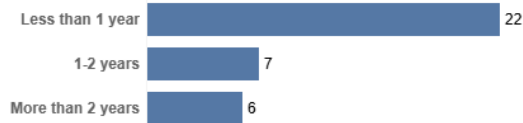


## Office of the City Auditor - Recommendations Summary

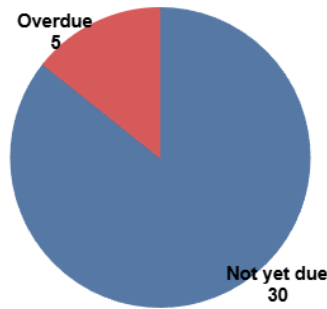
35

recommendations currently outstanding

### Years since recommendation was made



### Outstanding Recommendation Distribution



14

recommendations due in the next 6 months

0

recommendations closed in the last 30 days

8

recommendations closed since last follow-up report to audit committee

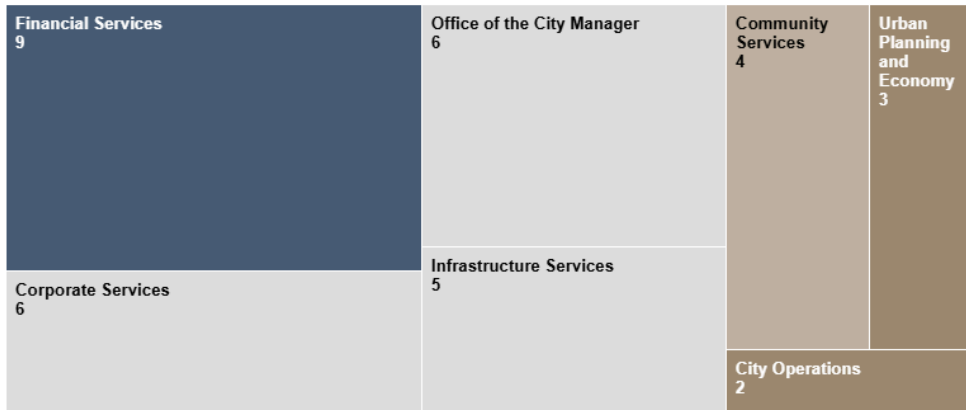
15

recommendations closed to date in 2026

70%

of recommendations due to date in 2026 closed on time

### Outstanding Recommendations by Department



# Closed Recommendations

Since our last report (February 6, 2026) Administration has **closed 8 recommendations.**

Project Name	Department	Recommendation	Due Date	Closed Date
1. <a href="#">Affordable Housing Funding Decisions</a>	Community Services	Rec 3 - Improve Affordable Housing Investment Program grant agreement monitoring	March 1, 2026	March 10, 2026

On April 11, 2025, we recommended that the Social Development Branch improve the Affordable Housing Investment Program grant agreement monitoring process, to confirm recipients are fulfilling their responsibilities and meeting the obligations set out in their agreement.

The Social Development Branch updated a methodology document that describes who is responsible for each monitoring step. The document also indicates that agreements may have unique terms that need to be identified and monitored prior to disbursing funds. The Branch has also implemented a software to track all their active agreements. The software tracks the annual reporting date for each agreement and automatically sends out notifications to those responsible for creating agreement annual reports.

2. <a href="#">Affordable Housing Funding Decisions</a>	Community Services	Rec 4 - Develop below market sales guidelines	March 1, 2026	March 13, 2026
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On April 11, 2025, we recommended that the Social Development Branch develop affordable housing guidelines for the below market sale of land, including when and which evaluation criteria are used, and minimum expectations to proceed with the sale.

The Social Development Branch created guidelines for the disposition of City-Owned land at below-market value for affordable housing. The guidelines cover strategy of sale versus leasing of land, competitive call versus target disposition, and how evaluation criteria is set. The guidelines also discuss risks related to below market sales, mitigation strategies, and agreement monitoring to ensure expected benefits occur.

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3.	<a href="#">Civic Agencies Governance</a>	Office of the City Manager	Rec 2 - Support Council to regularly review mandate	December 31, 2024	April 2, 2026
				<b>Revised due date:</b>	
				June 30, 2025	
				<b>2nd Revised due date:</b>	
				December 31, 2025	
				<b>3rd Revised due date:</b>	
				March 31, 2026	

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On November 14, 2023, we recommended that the City Clerk provide City Council the support it requires to regularly review the mandates of advisory committees.

The City Clerk's Office presented a Council Committees governance update to City Council on March 25, 2026. Council passed a number of motions related to Civic Agency governance, including adoption of a *Governance Framework for Council Committees*. This framework contains guidance on creating, governing, evaluating, and potentially sunseting Council Committees, and also includes timeframes for when City Council should be performing reviews of Civic Agencies.

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4.	Cybersecurity Program	Corporate Services	Rec 9 - Made in Private	June 30, 2025	March 19, 2026
				<b>Revised due date:</b>	
				March 1, 2026	

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

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5.	<a href="#">Enterprise Risk Management Maturity Assessment</a>	Financial Services	Rec 3 - Dedicate resources to ERM program	March 31, 2026	March 31, 2026
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On August 14, 2025, we recommended that the Financial and Corporate Services Department dedicate resources towards increasing the level of Enterprise Risk Management (ERM) experience in the City, to assist in managing the ERM system and support the Risk Committee.

The Financial and Corporate Services Department hired an ERM Lead in the Service Innovation and Performance Branch to facilitate system oversight and coordination, promote consistent ERM practices and ensure appropriate ERM communication across the corporation. In addition, cross training and integration has occurred on the Strategy and Performance Team to support ERM practices.

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6.	<a href="#">Equitable Recreation Programming</a>	Community Services	Rec 2 - Develop an integrated plan	March 31, 2026	April 2, 2026
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On June 6, 2024, we recommended that the Community Recreation and Culture Branch develop and implement an integrated plan to assist with the development and delivery of equitable recreation programming.

The Branch developed the following three documents: Equitable Programming Plan (UP-Lift), Equitable Allotment and Allocation Model, and Reaching Out: Equitable Communication and Marketing Guidelines. Together these documents make up the integrated plan which effectively addressed the core risks and gaps identified in the audit report. The plans will be discussed at the Community and Public Services Committee meeting on May 11, 2026.

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7.	<a href="#">Neighbourhood Renewal</a>	Infrastructure Services	Rec 2 - Provide Additional Clarity To Residents	October 31, 2026	March 2, 2026
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On January 15, 2026, we recommended that the Building Great Neighbourhoods Branch provide residents with additional clarity on how the Branch uses feedback during the renewal process, to reduce potential confusion around which design decisions residents can influence.

The Branch updated their public engagement and communication plan template to include expanded definitions of the main public engagement phases used in their projects. The Branch also provided examples from multiple active projects that used more detailed language to provide additional clarity on how the Branch is using feedback.

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8.	<a href="#">Procurement System (Ariba) - User Experience</a>	Financial Services	Rec 1 - Improve process to review training gaps	March 31, 2026	April 2, 2026
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On June 9, 2025, we recommended that the Corporate Procurement and Supply Services (CPSS) Branch clarify training requirements and improve the process to verify that the training requirements are completed.

CPSS updated the Ariba Access Request Form to clarify training requirements for the roles needing Learning Management System training. Furthermore, they clarified the training requirements for users who previously trained for these roles. CPSS created a dashboard to verify whether users have completed their training requirements. This dashboard provides information on the user, their role(s) in Ariba, and whether they have completed the current Learning Management System training applicable to their role.

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# Overdue Recommendations

There are five overdue recommendations.

One recommendation is **more than one year overdue**.

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

Project Name	Department	Recommendation	Months Overdue	Due date
1. <a href="#">Historic Resource Management Program</a>	Urban Planning and Economy	Rec 1 - Update guiding documents	16	December 31, 2024 <b>Revised due date:</b> June 30, 2026
2. Cybersecurity Program	Corporate Services	Rec 2 - Made in Private	4	December 31, 2025 <b>Revised due date:</b> September 30, 2026
3. <a href="#">Fraud Risk Management Assessment</a>	Office of the City Manager	Rec 3 - Enhance fraud awareness education	4	December 31, 2025 <b>Revised due date:</b> June 30, 2027
4. <a href="#">Taxation, Assessment and Collection System</a>	Financial Services	Rec 1 - Establish a governing body for the Taxation, Assessment and Collection System application	1	March 31, 2026 <b>Revised due date:</b> June 30, 2026

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5. <a href="#">Taxation, Assessment and Collection System</a>	Financial Services	Rec 2 - Implement Taxation, Assessment and Collection System application risk management	1	March 31, 2026 <b>Revised due date:</b> October 30, 2026
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Administration provides the Office of the City Auditor with the revised due dates and rationale for the date for each recommendation that is overdue. We have assessed each of the revised dates as reasonable.

# Recommendations Not Yet Due

There are 30 recommendations that are **not yet due**.

Project Name	Department	Recommendation	Months until due	Due date
1. <a href="#">Facility Maintenance Services</a>	City Operations	Rec 1 - Update governing documents	1	May 31, 2026
2. <a href="#">Gift Card Management</a>	Community Services	Rec 1 - User and access management	2	June 30, 2026
3. <a href="#">Equitable Recreation Programming</a>	Community Services	Rec 3 - Identify and track minimum objectives for each programming type and individual program	2	June 30, 2026
4. <a href="#">Abilities Management Program</a>	Corporate Services	Rec 1 - Improve quality review processes	2	June 30, 2026
5. <a href="#">Abilities Management Program</a>	Corporate Services	Rec 3 - Improve Abilities Management reporting	2	June 30, 2026
6. <a href="#">Environmental and Climate Governance</a>	Urban Planning and Economy	Rec 3 - Develop a monitoring evaluation framework	2	June 30, 2026
7. <a href="#">Environmental and Climate Governance</a>	Urban Planning and Economy	Rec 4 - Improve climate-informed decision making	2	June 30, 2026

8.	<a href="#">Procurement System (Ariba) - User Experience</a>	Financial Services	Rec 2 - Monitor and address frequent Ariba tickets	2	June 30, 2026
9.	<a href="#">Equitable Recreation Programming</a>	Community Services	Rec 4 - Develop documented guidance	5	September 30, 2026
10.	<a href="#">Accounts Receivable Function</a>	Financial Services	Rec 4 - Develop documented guidance	5	September 30, 2026
11.	<a href="#">IT Governance - Business Technology Investment</a>	Office of the City Manager	Rec 1 - Clearly communicate process owner and their authority	5	September 30, 2026
12.	<a href="#">IT Governance - Business Technology Investment</a>	Office of the City Manager	Rec 2 - Update the IT Investment and Architecture Administrative Directive and Procedure	5	September 30, 2026
13.	<a href="#">Neighbourhood Renewal</a>	Infrastructure Services	Rec 1 - Implement clear requirements for supporting documentation	6	October 31, 2026
14.	<a href="#">Neighbourhood Renewal</a>	Infrastructure Services	Rec 3 - Develop guidance for communication and engagement tactic usage	6	October 31, 2026
15.	Cyber Security Program	Corporate Services	Rec 5 - Made in private	8	December 31, 2026
16.	<a href="#">Enterprise Risk Management Maturity Assessment</a>	Financial Services	Rec 4 - Define risk appetite and tolerance thresholds	8	December 31, 2026

17. <a href="#">Enterprise Risk Management Maturity Assessment</a>	Financial Services	Rec 5 - Develop consistent, city-wide methodologies for Enterprise Risk Management	8	December 31, 2026
18. <a href="#">Enterprise Risk Management Maturity Assessment</a>	Financial Services	Rec 6 - Improve Enterprise Risk Management's technology infrastructure	8	December 31, 2026
19. <a href="#">Facility Capital Projects</a>	Infrastructure Services	Rec 1 - Consistently review and sign off key project deliverables	8	December 31, 2026
20. <a href="#">Facility Capital Projects</a>	Infrastructure Services	Rec 2 - Consistently consolidate, analyze, and share lessons learned	8	December 31, 2026
21. <a href="#">Waste Collection Services</a>	City Operations	Rec 3 - Assess the division of internal and external service providers for collection services	8	December 31, 2026
22. <a href="#">IT Governance - Business Technology Investment</a>	Office of the City Manager	Rec 3 - Provide training to technology investment decision-makers	9	January 30, 2027
23. <a href="#">IT Governance - Business Technology Investment</a>	Office of the City Manager	Rec 4 - Collect and consolidate consistent reporting for all business technology investments into a complete, City-wide portfolio	9	January 30, 2027
24. <a href="#">IT Governance - Business Technology Investment</a>	Office of the City Manager	Rec 5 - Regularly evaluate the Corporate Business Technology Investment Framework's effectiveness	9	January 30, 2027
25. <a href="#">Gift Card Management</a>	Community Services	Rec 2 - Data integrity	11	March 31, 2027

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26. <a href="#">Abilities Management Program</a>	Corporate Services	Rec 2 - Evaluate the Modified Duty Program	11	March 31, 2027
27. <a href="#">Abilities Management Program</a>	Corporate Services	Rec 4 - Develop a comprehensive Abilities Management Program evaluation framework	11	March 31, 2027
28. <a href="#">Enterprise Risk Management Maturity Assessment</a>	Financial Services	Rec 1 - Enhance Enterprise Risk Management Program	14	June 30, 2027
29. <a href="#">Enterprise Risk Management Maturity Assessment</a>	Financial Services	Rec 2 - Develop and implement Enterprise Risk Management education	14	June 30, 2027
30. <a href="#">Capital Asset Management</a>	Infrastructure Services	Rec 2 - Guide development of Asset Management Plans	20	December 31, 2027

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# Recommendation Follow-Up Process

## **BACKGROUND**

Establishing a follow-up process to monitor and ensure that Administration has effectively implemented audit recommendations is an essential part of an effective audit process. It allows Council, Administration, and the Office of the City Auditor to know that prior recommendations and the risks that led to those recommendations have been addressed.

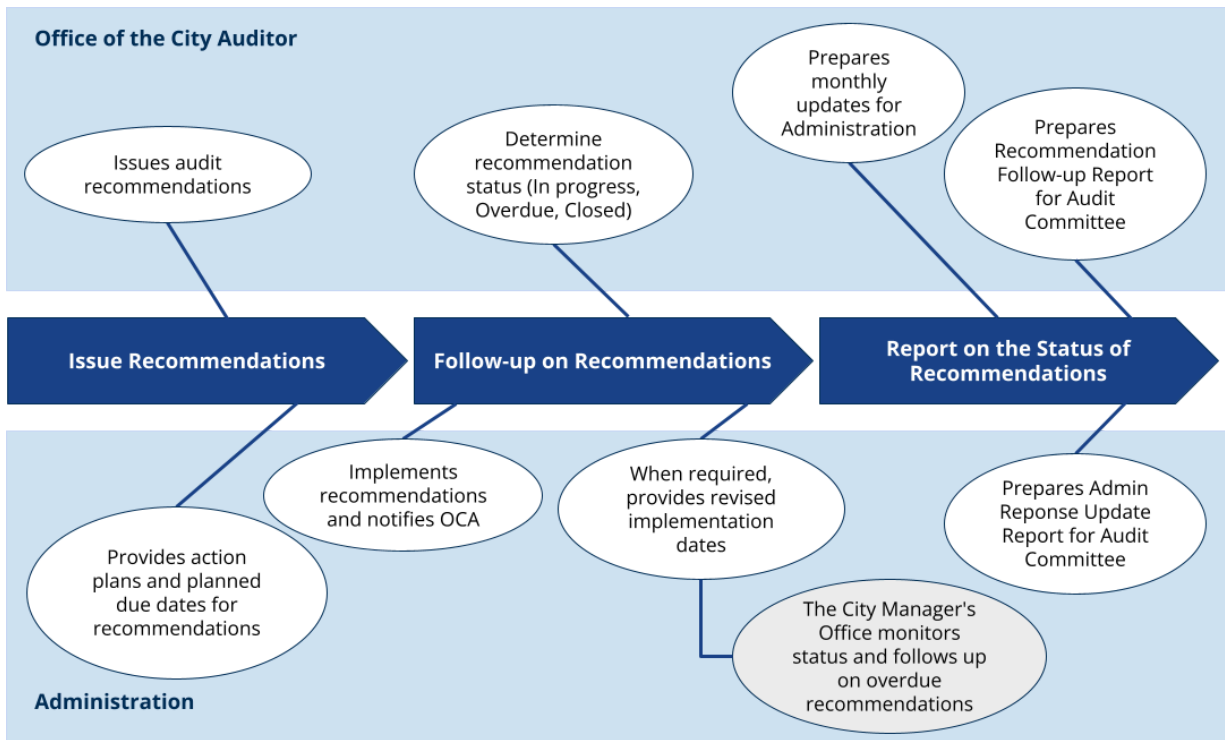
## **RECOMMENDATION FOLLOW-UP PROCESS**

The Office of the City Auditor's follow-up process provides Council and the Administration with timely updates on commitments made in response to audit recommendations.

The recommendation follow-up process consists of three main activities:

1. Issuing recommendations
2. Following-up on recommendations
3. Reporting on the status of recommendations

The chart on the next page depicts the follow-up process and the roles of the Office of the City Auditor and Administration in the process.



**REVISING ACTION PLANS AND DUE DATES**

Administration sometimes needs to revise action plans and planned due dates as a result of unforeseen circumstances, such as competing priorities, changes in resources, and changes in industry requirements. We continue to track recommendation status based on the original due date, and provide the revised due date in this report.

**CLOSING RECOMMENDATIONS**

Once administration notifies us that they have implemented the recommendation, we interview appropriate business area staff and review documentation to evaluate administration's actions. We evaluate whether their actions have addressed the risks identified during the audit. We close the recommendation once Administration has met the intent of the recommendation.