

KPMG Audit Findings – Progress To-Date

Recommendation	Current Status	Date
2.4 Implement an employee performance management policy and procedure.	E-review scheduled for April 24. Review has been completed with Executive Directors and CAO. Targeted for May 26 Council meeting.	Completed. Council approved at their May 26 meeting.
2.6. Implement a “Learning For All” policy and procedure.	E-review completed. Waiting for feedback from CUPE, Executive Directors and Legal Services. Once received it will be reviewed with the Executive Directors and then the CAO. Targeted for May 26 Council meeting.	Completed. Council approved at their May 26 meeting.
4.1 Develop and implement a formal Gratuity Policy and Procedure (formerly referred to as Honorarium Policy and Procedure)	E-review has been completed. Report will be coming to Council May 12.	Completed. Council approved at their May 26 meeting.
4.2 Use a consistent form for approval of gratuities. 4.3 Develop and implement regular monitoring of gratuities.	Form for approval of gratuities and monitoring of gratuities will be addressed as part of the Administrative Procedure that will be developed to support and guide implementation of the Gratuity Policy.	Completed. Council Approved at their May 26 meeting.
1.1 Set a clear and consistent “Tone from the Top”. 1.2 Review the current structure of the relationships between Council and Administration.	The Audit & Budget Committee has supported pursuit of governance training for Council. A Terms of Reference document was developed to enable the search for a vendor to facilitate an effective and appropriate governance training program built upon leading practices in adult education. The RFP closed on April 1. Administration is currently reviewing the one submission received to determine if it meets the evaluation criteria as set out in the RFP. The evaluation will be presented to the Audit & Budget Committee on June 2 in order to determine the next steps.	Rescheduled to June 16 due to cancellation of June 2 Audit & Budget Committee Meeting.
5.1 Municipality to document its policies and procedures for land acquisitions and expropriations. 5.2 Retain all documentations in land acquisitions and expropriation files. 5.3 Mandate the use of the “Land Administration Transaction Request form” 5.4 Include documentation of conflict of interest and related party checks in the land acquisition and expropriation files.	Policies and procedures have been documented and the recommendations incorporated. E-review is completed and reviewed with the Executive Directors. Comments will now be reviewed with Legal Services and the CAO for final review. June 9 Council meeting targeted.	June 23

KPMG Audit Findings – Progress To-Date

Recommendation	Current Status	Date
7.1 – 7.3 Reinforce requirements of the standard operating procedures and Delegation Order related to vendor performance, change orders and contract close out to all employees.	Continue to reinforce and train staff relative to following documented procedures. In addition, a Capital Projects Framework is being developed that includes reviewing the “cradle to grave” process for capital projects delivery. The noted audit recommendations will be included as part of this review for potential enhancement.	An update on the Capital Projects Framework is scheduled for presentation at the June 16 Audit & Budget Committee Meeting.
7.4-7.5 Continue to reinforce and train staff relative to following documented procedures. In addition, there is a Capital Projects Framework being developed that includes reviewing the “cradle to grave” process for capital projects delivery.	The noted audit recommendations will be included as part of this review for potential enhancement. As an interim measure, Executive Directors review non-competitive selections for adherence to New West Trade Partnership Agreement legislation. Supply Chain Management is also developing enhanced reporting for Executive Directors.	An update on the Capital Projects Framework is scheduled for presentation at the June 16 Audit & Budget Committee Meeting.
2.1 Implement a whistleblower policy.	Draft policy being reviewed along with a structure for implementation.	July 14
8.3 Amend Policy FIN 190 to include a minimum number of bids.	Administration has reviewed the matter with KPMG and they have concurred that there is no need to amend the Policy. A BN will be provided to Council explaining the rationale as to why there is no need to amend Policy FIN 190 relative to a minimum number of bids as the Municipality would be in contravention of the New West Trade Partnership Agreement.	Briefing Note will be provided to Council prior to summer recess.
2.3 Review and update existing Code of Conduct Policy to reflect leading practices.	Review is in progress to ensure it aligns with our Corporate Values and reflects leading practices.	Fall 2015
2.5 Implement a Severance Policy and Procedure.	Human Resources will be reviewing the draft Policy with Executive Directors. Anticipate presenting it to the CAO May 1 and Council on June 9.	Fall 2015

KPMG Audit Findings – Progress To-Date

Recommendation	Current Status	Date
3.1 Develop and document a mandate for the Public Affairs Department.	As part of the organizational restructuring, the Public Affairs Department was consolidated with the Communications Department as the new Communications and Stakeholder Relations Department. The synergy between these two departments will be improved as a result of this consolidation. Recruitment for a Director has been completed and the candidate of choice started on May 4. The new Director will be charged with responsibility to review the department structure and functions performed/delivered. The Department mandate will be updated once that is completed.	Fall 2015
6.1 Determine whether or not a Fly-In-Fly Out policy is required and if so implement a policy and procedure.	Policy developed and discussed with Executive Directors and the CAO. E-review is scheduled for April 10. Targeted for May 12 Council meeting.	Referred back to Administration for further review. Fall 2015
6.2 Implement a policy and procedure for temporary housing.	Executive Directors and the CAO have reviewed draft policy. E-review completed. Targeted for May 12 Council meeting.	Fall 2015
1.6 Council to clearly define its expectations for the Municipal Auditor function.	To be addressed as part of the Council governance structure.	To be addressed as part of the Council Committee Bylaw relative to the Audit Committee which will be implemented in the Fall 2015.
8.1 Review PUR-100, Procurement Policy, in accordance with the mandatory review dates.	Will be brought forward for approval on or before the 3 rd quarter 2015. No significant changes to the existing policy anticipated since public procurement is guided by the Agreement on Internal Trade and the New West Trade Partnership Agreement.	3 rd Quarter 2015

KPMG Audit Findings – Progress To-Date

Recommendation Current	Current Status	Date
8.4 Update FIN 190 to include a minimum categorical requirement for proposal submissions.	Administration has reviewed the matter with KPMG. A minor wording change may be included in the policy update that addresses the ability of the Municipality's Supply Chain Professional to ensure that the procurement process is adaptable to the various procurement activities undertaken.	3 rd Quarter 2015
1.5 Develop and document a process to support Administration's annual representations with respect to internal controls.	Discussions were held with KPMG and it was concluded that the process would be implemented for the 2015 year end process.	Will be implemented as part of the 2015 year-end process
2.9 Review all policies and procedures for gaps noted in the Accountability, Integrity and Transparency Audit.	Once the policies and procedures that were identified in the audit are completed, Administration will be reviewing existing policies and procedures on an ongoing basis to determine where updates are needed and where new policies and procedures need to be created.	Ongoing
5.5 Consider implementing a data processing patch in SAP to track land acquisitions and expropriations.	We have had discussions in the past with respect to implementing a patch in SAP. We are implementing Open Text (a file management system) to assist with the tracking as well as discussions with Information and Advisory Services with respect to a program to house Land Administration spatial and aspatial data.	Ongoing
6.4 Review all taxable benefits related to fly-in-fly-out arrangements.	Review of current taxable benefits.	Ongoing
6.6 Utilize the Municipal Auditor to perform sample testing over self-approval of expense reports.	Ongoing.	Ongoing
6.7 Retain appropriate evidence of approval of expense reports.	Continue to reinforce and train staff relative to following documented procedures.	Ongoing
6.8 Reinforce the requirements of the existing Expense Policy to all employees.	Continue to reinforce and train staff relative to following documented procedures.	Ongoing
6.9 Reinforce the requirement to submit copies of receipts with expense reports.	Continue to reinforce and train staff relative to following documented procedures.	Ongoing
6.10 Regularly monitor taxable benefits.	Incorporated into Administrative Procedure – Taxable Benefits.	Ongoing

KPMG Audit Findings – Progress To-Date

Recommendation	Current Status	Date
8.2 Reinforce the requirement to complete a “Non-competitive Selection Business Case” to all employees.	Continue to reinforce and train staff relative to following documented procedures. As an interim measure, Executive Directors are reviewing non-competitive selections for adherence to New West Trade Partnership Agreement legislation. Supply Chain Management is also developing enhanced reporting for Executive Directors.	Ongoing
1.3 Develop consistent information to be provided by Administration to Council.	This will be addressed as part of the new CAO Bylaw which will identify reporting requirements.	TBD
2.2 Review and update Delegation Order on a regular basis to ensure it remains current.	Delegation Order will be updated once the CAO Bylaw is revised.	TBD
6.5 Update the Delegation Order and LEG-050 for the gaps noted in the Accountability, Integrity and Transparency Audit Report.	Delegation Order will be updated once the CAO Bylaw is revised.	TBD
6.11 Consider implementing an automated approval workflow for expense reports.	This item will require SAP resources and therefore would be prioritized against other SAP projects.	TBD
Additional Policies requested by the CAO: 1. Public Participation – Engagement 2. Groundbreaking/Ribbon Cutting	In progress. In progress	TBD TBD