

KPMG Audit Findings – Progress To-Date

Recommendation	Current Status	Date
<p>5.1 Municipality to document its policies and procedures for land acquisitions and expropriations.</p> <p>5.2 Retain all documentations in land acquisitions and expropriation files.</p> <p>5.3 Mandate the use of the “Land Administration Transaction Request form”</p> <p>5.4 Include documentation of conflict of interest and related party checks in the land acquisition and expropriation files.</p>	<p>Policies and procedures have been documented and the recommendations incorporated for Council’s approval.</p>	<p>July 7</p>
<p>2.1 Implement a whistleblower policy.</p>	<p>Draft policy being reviewed along with a structure for implementation.</p>	<p>July 14</p>
<p>2.3 Review and update existing Code of Conduct Policy to reflect leading practices.</p>	<p>Review is in progress to ensure it aligns with our Corporate Values and reflects leading practices.</p>	<p>July 14</p>
<p>8.3 Amend Procedure FIN 190 to include a minimum number of bids.</p>	<p>Administration has reviewed the matter with KPMG and they have concurred that there is no need to amend the Procedure. A BN will be provided to Council explaining the rationale as to why there is no need to amend Procedure FIN 190 relative to a minimum number of bids as the Municipality would be in contravention of the New West Trade Partnership Agreement.</p>	<p>Briefing Note will be provided to Council prior to summer recess.</p>
<p>3.1 Develop and document a mandate for the Public Affairs Department.</p>	<p>Departmental mandates are being updated and new ones created as a result of organizational changes. Mandates will be shared with Council and posted to our website by the end of July.</p>	<p>July 30</p>
<p>1.1 Set a clear and consistent “Tone from the Top”.</p> <p>1.2 Review the current structure of the relationships between Council and Administration.</p>	<p>An RFP was issued in March for governance training. At the June 16 ABC Meeting, the Committee decided not to award the RFP to the sole proponent. Administration was requested to continue to explore other Governance Training options (FCM/CAMA) in advance of bringing the item back before the Committee.</p>	<p>Fall 2015</p>
<p>1.6 Council to clearly define its expectations for the Municipal Auditor function.</p>	<p>To be determined with the Audit Committee once established.</p>	<p>Fall 2015</p>
<p>2.5 Implement a Severance Policy and Procedure.</p>	<p>Part of the comprehensive presentation to Council on Human Resources policies.</p>	<p>Fall 2015</p>

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6.1 Determine whether or not a Fly-In-Fly Out policy is required and if so implement a policy and procedure.	Part of the comprehensive presentation to Council on Human Resources policies.	Fall 2015
6.2 Implement a policy and procedure for temporary housing.	Part of the comprehensive presentation to Council on Human Resources policies.	Fall 2015
8.1 Review PUR-100, Procurement Policy, in accordance with the mandatory review dates.	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.	September 22
8.4 Update Supply Chain Management Procedure - 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 Procurement 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.	Once Procurement Policy PUR-100 is updated and approved by Council, this procedure will be updated as required.
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
Additional Policies requested by the CAO: 1. Public Participation/Engagement 2. Groundbreaking/Ribbon Cutting	In progress. In progress.	Fall 2015 Fall 2015
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

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The following recommendations are listed as “ongoing” as they are part of our day to day operations and business processes		
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
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

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