



City Of Greater Sudbury Quarterly Report On AG Audit Results

Change To Audit Protocol For Audit Follow Up Reporting

August 13, 2013

Change To Audit Protocol For Audit Follow Up Reporting



| Status Of Action Plans - Follow Up Approach | Past Approach | Updated Approach |
|--|---------------|------------------|
| 1. Self-Assessment Follow Up <ul style="list-style-type: none"> A self assessment by program managers. The Auditor General's Office will send a self-assessment form to program managers The Auditor General will allow divisional staff two weeks to provide comments on the self assessment form. Management will be able to describe the progress that they have made in implementing the Auditor General's Office recommendations and their plans going forward. Management's self assessment will then be published unedited and in their entirety. | | ● |
| 2. Subsequent Self-Assessment Follow up <ul style="list-style-type: none"> Published within one year of the initial follow-up Subsequent follow-ups will also be unedited self-assessments provided by management. The Auditor General will allow divisional staff two weeks to provide comments on the self assessment form. | | ● |
| 3. Progress Assessments <ul style="list-style-type: none"> The Auditor General's Office will assess the organization's self-assessment of all or selected recommendations to confirm their reliability. The results of progress assessments will be published in the next follow up report. | ● | ● |
| 4. Progress Audits <ul style="list-style-type: none"> Audit level assurance will be provided as to the validity of the entity's self-assessments. This will involve conducting the entire audit again. Given the resources required to complete this form of assessment, the Office has yet to conduct work of this nature and would do so only when prudent. | | ● |

Change To Audit Protocol For Audit Follow Up Reporting



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| Roads - Impact Of Changes To Road Design | |
| Audit Report Released | August 2012 |
| Original # Of Recommendations | 13 |
| # Of Action Plans Now Closed | 10 |
| # Of Action Plans On Next Followup | 3 |
| Status As Of June 30, 2013 | On Track |
| Recommendation and Summary Of Progress (Note: Self assessment conducted by Roads Division) | Self-assessed Status |
| Recommendation 1 | |
| The City should improve policies, procedures and reports supporting accountability for rejection of inferior products and enhanced follow-up on warranty issues. | Partially Implemented |
| Original Management Response | |
| Will formulate reporting procedure for test results. This can be completed within six months (March 2013). | |
| Actions taken, results and /or actions planned | |
| All test results are reported to the Chief Field Inspector for distribution. As a result of discussions at the annual contractor's meeting there was subsequent committees comprised of staff and contractors formed to address a variety of issues, including developing a formal procedure for warranty issues. | |
| Recommendation 2 | |
| The City should further investigate rejectable materials from previous and current projects, and establish appropriate remedies where warranty provisions allow. | Fully or Substantially Implemented |
| Original Management Response | |
| Will monitor and continue to monitor areas already identified and determine corrective measures. This has been implemented. | |
| Actions taken, results and /or actions planned | |
| Staff continue to monitor areas already identified and determine corrective measures. A formal warranty procedure is being developed by a committee comprised of staff and contractors. | |

STATUS OF OVERALL RESPONSE

- Closed
- On Track
- Some Delays
- Not Addressed

STATUS OF SPECIFIC ACTION PLAN

- Fully or Substantially Implemented
- Alternative Action Taken
- Partially Implemented
- No Substantial Action Taken