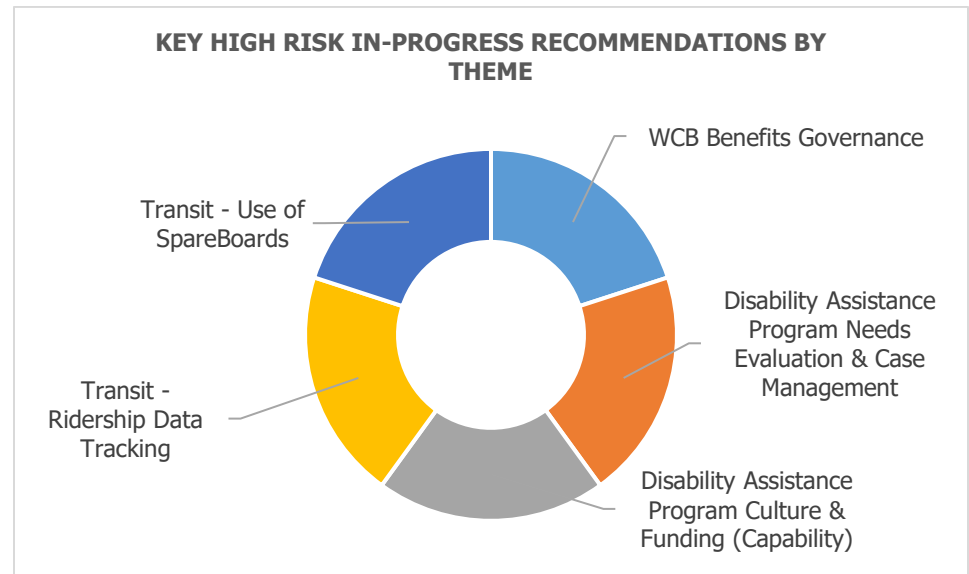
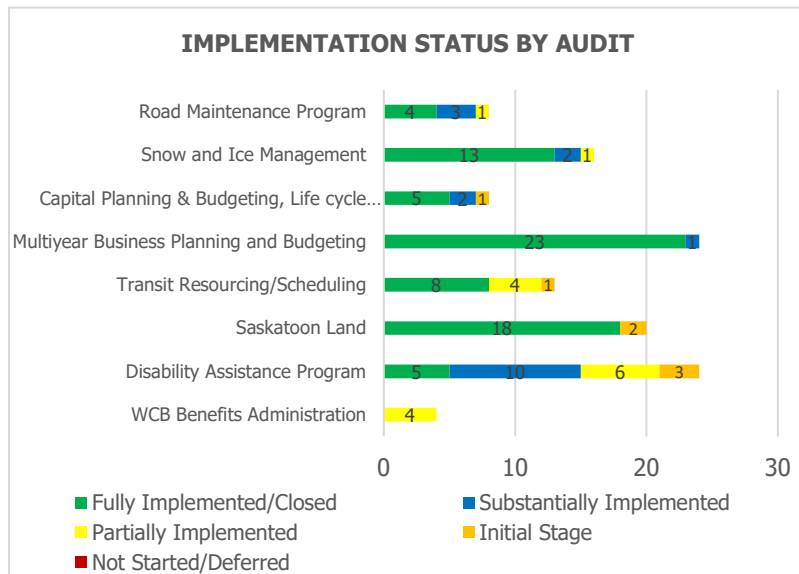
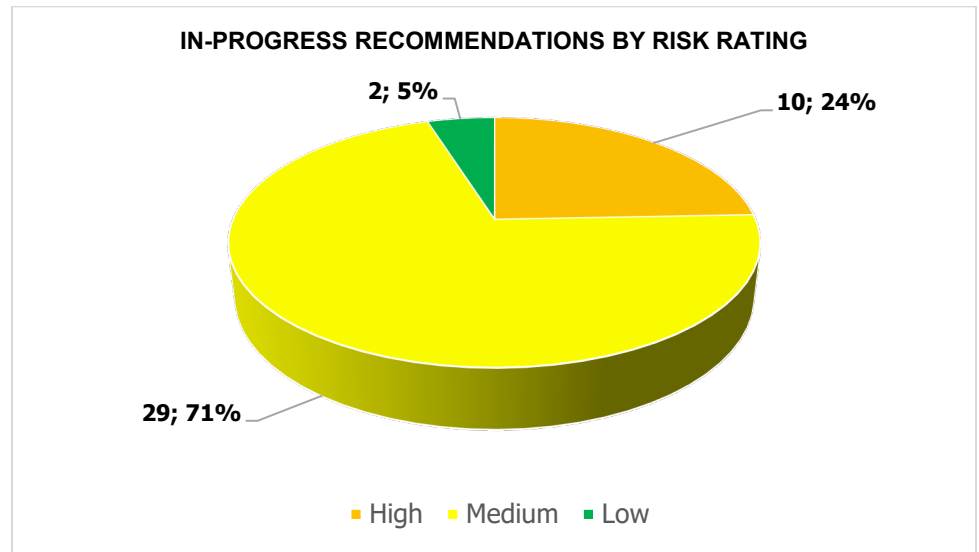
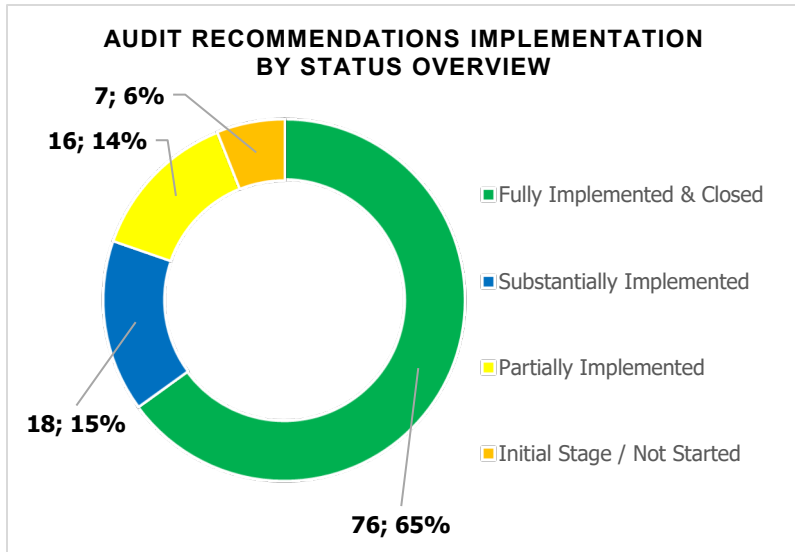


AUDIT RECOMMENDATIONS STATUS UPDATE & FOLLOW UP DASHBOARD – PHASE 2

As of September 30, 2022





Summary of Fully Implemented and Closed Recommendations

#	Project	Theme	Recommendations Summary	Risk Rating
1	Disability Assistance Program	Policies and Practices	Update and align processes and forms to support framework, policy and accommodation process manual.	High
2	Disability Assistance Program	Policies and Practices	Develop a standard template for Health and Wellness Coordinators (HWC) to communicate employee return-to-work restrictions to supervisors.	High
3	Disability Assistance Program	Policies and Practices	Collaborate with employees and unions to work towards “one approach” to absenteeism across the organization to improve consistency in collective agreement terms.	High
4	Disability Assistance Program	Employee & Supervisors Training & Awareness	Require HR involvement when absences reach five consecutive days. HRBP should support supervisors in identifying employees needing to be referred to DAP at ten days.	High
5	Transit Resourcing & Scheduling	Dispatch Technology usage and Training	Establish a long-range technology implementation plan for existing Trapeze modules.	High
6	Transit Resourcing & Scheduling	Dispatch Technology usage and Training	Appoint in-house Trapeze champions to assist the Transit staff in becoming well-oriented with the system, particularly concerning currently available but underutilized modules.	High
7	Snow & Ice Management	Safety & Security	Perform hazard risk assessments within City yards to ensure all risks are contained appropriately.	High
8	Snow & Ice Management	Safety & Security	Engineering should inspect City yard structures to ensure they are certified for their current usage and provide guidance on the impact of materials being exposed to weather elements and losing their effectiveness.	High
9	Disability Assistance Program	Capability	Include a Responsibility Assignment Matrix within the Accommodation Processes manual. Clearly identify responsibilities by each stage of the overall absenteeism process.	Medium
10	Saskatoon Land	Policies & Practices	Propose further definition to Section 3.4 to avoid the need for discretion to be exercised.	Medium
11	Saskatoon Land	Policies & Practices	Increase diligence in ensuring that City Council Policy C09-006 is adhered to regarding the requirement to pay the minimum down payment of 13% of the purchase price, together with all applicable taxes, at the time of purchase.	Medium
12	Saskatoon Land	Policies & Practices	Refine the internal procedure to avoid the need for discretion and to allow for a clear and formal record of decisions that have been made in the past.	Medium

Summary of Fully Implemented and Closed Recommendations

#	Project	Theme	Recommendations Summary	Risk Rating
13	Saskatoon Land	Policies & Practices	Discontinue the practice of allowing contractors to participate in lot draws based on telephone conversations and emails, or alternatively require a more formal acknowledgement of the purchase from the contractor so that there is no room for dispute subsequent to the lot draw.	Medium
14	Saskatoon Land	Policies & Practices	Recommend changes to the policy to implement any needed changes to 3.7 with respect to cancellations.	Medium
15	Saskatoon Land	Policies & Practices	Clearly document in the respective files, the rationale (decision-making process and criteria) for non-performance of a site inspection by the appropriate Saskatoon Land representative.	Medium
16	Saskatoon Land	Policies & Practices	Prior to accepting any new hold or sale transactions on returned lots, Saskatoon Land staff should ensure that the lot in question has been fully updated and posted on the website.	Medium
17	Saskatoon Land	Policies & Practices	Adhere strictly to the requirements in the current policy with respect to outstanding accounts and be diligent in suspending contractors from further purchases once the 16-month limit is reached, regardless of extenuating circumstances.	Medium
18	Saskatoon Land	Policies & Practices	Undertake an examination of the outstanding account procedure and the enforcement thereof, as much for the sake of finances/operations in adherence to the policy.	Medium
19	Saskatoon Land	Policies & Practices	Recommend changes to section 3.9 of the policy to ensure fairness and consistency in application of the Time Frame to Build Requirements [TFBR].	Medium
20	Saskatoon Land	Policies & Practices	Implement a new procedure for monitoring and enforcing the TFBR.	Medium
21	Saskatoon Land	Policies & Practices	Recommend changes to the policy to implement any needed changes to 3.9 with respect to allowing for the possession date to be used as the commencement date in place of the date of the Agreement for Sale.	Medium
22	Saskatoon Land	Conflict of Interest	Develop a formal Employee Conflict of Interest policy specific to Saskatoon Land using the City of Saskatoon's Administrative Policy A004-006 as a template to provide more certainty for Saskatoon Land employees regarding what precisely constitutes a conflict of interest and work to eliminate any lack of clarity in this area.	Medium
23	Saskatoon Land	Conflict of Interest	Formally present developed policy to all Saskatoon Land staff. This should be supplemented by a formal annual declaration from each employee that they understand the policy and are conflict-free. Conflict of interest should be a standing item agenda at Saskatoon Land's bi-weekly team meetings.	Medium
24	Saskatoon Land	Policies & Practices	Consider reducing the timeline to pay and/or the interest rates and/or the consequences of non-payment.	Medium

Summary of Fully Implemented and Closed Recommendations

#	Project	Theme	Recommendations Summary	Risk Rating
25	Saskatoon Land	Policies & Practices	Consider implementing changes to the lot return calculations, for example, with reference to those utilized by the City of Red Deer.	Medium
26	Transit Resourcing & Scheduling	Roles & Responsibilities	Develop a policy/user manual for Trapeze to assist in training and succession planning.	Medium
27	Transit Resourcing & Scheduling	Route Planning	Improve coordination and synchronization with Planning and Development.	Medium
28	Transit Resourcing & Scheduling	Route Planning	Develop a standard or criteria to consider when exploring the expansion and adjustment of transit services.	Medium
29	Transit Resourcing & Scheduling	Route Planning	Finalize the establishment of service-level guidelines which describe items such as neighbourhood density, stop locations and passenger loads.	Medium
30	Transit Resourcing & Scheduling	Performance Measurement	Establish methods to collect information required to assess performance and analyze whether progress is being made on the 5-year plan.	Medium
31	Transit Resourcing & Scheduling	Monitoring	Begin tracking and monitoring on-time performance using Trapeze with the intention of identifying the root cause of on-time and/or late trips.	Medium
32-54	Multi-Year Business Planning	Several	Implement Multi-Year Business Planning.	Medium
55	Capital Planning	Asset Management	Take into account leading practices from other municipalities when the City develops its asset management and capital planning policies.	Medium
56	Capital Planning	Capital Planning	Incorporate formal risk-based decision-making criteria to allow for a more structured process for capital project prioritization and the allocation of limited resources.	Medium
57	Capital Planning	Roles & Responsibilities	Develop formalized criteria to set out the roles and responsibilities that Asset & Financial Management will play in ongoing asset management.	Medium
58	Capital Planning	Monitoring & Reporting	Incorporate categorization of capital expenditures into its capital projects in order to link more clearly life cycle costs to AMP's and to distinguish between the different types of capital spending being incurred.	Medium
59	Capital Planning	Monitoring & Reporting	Provide a "plain language" report on capital assets to the SPC on Finance and City Council at least every four years to coincide with the proposed multi-year budgeting cycle currently being contemplated.	Medium
60	Snow & Ice Management	Governance	Formally incorporate components such as mission statement, program objectives, weather monitoring techniques, material utilization plans, technical and equipment needs, communications plans, personnel plans, and reporting on key performance indicators into program policy documents.	Medium
61	Snow & Ice Management	Monitoring & Reporting	Convert all reporting to an electronic format to facilitate the creation of a dashboard, trending reports, historical information on snow and ice event responses, and all other relevant information relating to these events.	Medium

Summary of Fully Implemented and Closed Recommendations

#	Project	Theme	Recommendations Summary	Risk Rating
62	Snow & Ice Management	Monitoring & Reporting	Perform detailed activity-based budget variance analysis on a monthly basis and then aggregate at year-end.	Medium
63	Snow & Ice Management	Monitoring & Reporting	Integrate the communication of Key Performance Indicators (KPI's) and performance monitoring into a formalized communication plan.	Medium
64	Snow & Ice Management	Inventory/Supply management	Public works should integrate risk management processes into future contract planning to ensure a continuous source of materials in the event of delayed shipments.	Medium
65	Snow & Ice Management	Technology Application	Investigate the application of technology such as weather monitoring stations and temperature pucks in major roadways and supporting components.	Medium
66	Snow & Ice Management	Technology Application	Review the priority street system and related service levels with a focus on increased collaboration between the Snow & Ice Management program and other civic departments.	Medium
67	Snow & Ice Management	Technology Application	Utilize GPS technology to better track personnel and equipment.	Medium
68	Snow & Ice Management	Asset Management	Fleet Services should review the current replacement costs and useful lives assigned to their equipment as part of the Service Agreement review currently underway.	Medium
69	Snow & Ice Management	Asset Management	Determine an optimization strategy for the Snow & Ice Management program based on current shift structures and the operating capacity of Fleet Services.	Medium
70	Snow & Ice Management	Cost Recovery	Investigate and determine whether a cost recovery model would enhance the sustainability of current funding agreements.	Medium
71	Road Maintenance Program	Annual Maintenance	Develop a formal, detailed activity-based annual maintenance plan which factors in new roads as far in advance as possible and contains an appropriate mix of strategic preventative maintenance and anticipated reactive maintenance.	Medium
72	Road Maintenance Program	Spending Decisions	Review spending decisions in a holistic manner and coordinate adequate levels of work with the desired level of service to ensure adequate planning from the onset.	Medium
73	Road Maintenance Program	Vendor Selection	Draft vendor pre-qualification criteria to ensure that vendors of the desired quality are awarded the respective tenders.	Medium
74	Saskatoon Land	Budgeting & Reporting	Examine additional supplementary financial information/ reporting that could be incorporated into its annual report to increase its transparency and meaningfulness to stakeholders.	Low
75	Saskatoon Land	Budgeting & Reporting	Consider publishing the Eligible Builder's List on an annual basis in a fashion that is publicly available or more limited to the eligible builder's group themselves.	Low
76	Road Maintenance Program	Cross Divisional Communication	Public Works and Major Projects should increase their formal level of communication and the synchronization of their planning and reporting.	Low

Summary of High-Risk In-Progress Recommendations

#	Audit	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from Original Due Date	Reasons for change in original timelines and key actions remaining
1	Disability Assistance Program	Needs Evaluation & Case Management Outsource the Needs Evaluation and Case Management compliance adjudication activities to a third party to build higher trust.	Initial Stage	Aug-2019	O: Mar 2022 R: Jun 2024	6	Need further assessment before decisions are made to outsource.
2	Disability Assistance Program	Needs Evaluation & Case Management Investigate the benefit of establishing an approved medical professional program to support more accurate completion of forms by employees and medical professionals.	Initial Stage	Aug-2019	O: Mar 2022 R: Jul 2023	6	A new client service model for Health and Safety is in progress. Focus on this initiative will begin once the model has been implemented.
3	Disability Assistance Program	Capability Explore opportunities to reduce annual funding contributions to the various sick leave benefit plans and reward divisions that successfully reduce absenteeism.	Initial Stage	Aug-2019	O: Dec 2022 R: Jul 2023	Not yet due	Not Applicable
4	Transit Resource & Scheduling	Use of Spare Boards Review the Spare Board rules in accordance with the Collective Bargaining Agreement (CBA). These include definition, overtime, guaranteed hours, additional work and extent of hours.	Initial Stage	Apr-2017	O: Dec 2017 R1: Mar 2020 R2: Dec 2023	57	Conversations will continue in 2023 with a goal to pilot changes that can be agreed to between both parties.
5	WCB Benefits Administration	Governance, Communication and Change Management Establish a governance structure for the implementation of the new WCB operating model.	Partially Implemented	Apr-2019	O: Apr 2020 R: Oct 2023	29	Awaiting full implementation of the Sodales Incident Reporting and Investigation module to support access to information for stakeholders.

Summary of High-Risk In-Progress Recommendations

#	Audit	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from Original Due Date	Reasons for change in original timelines and key actions remaining
6	Transit Resourcing and Scheduling	Ridership Data Tracking Formally track ridership data by the route and stop to enable transit planners to make informed decisions concerning the level of transit service.	Partially Implemented	Apr-2017	O: Jun 2020 R: Dec 2023	27	System changes have resulted in additional verifications and data development. In addition, pressures from COVID and a lack of IT resources impacted the implementation timelines.
7	Disability Assistance Program	Policies & Practices Establish a principle-based policy to govern the establishment of processes and procedures to support the achievement of strategic outcomes related to absenteeism and ensure compliance with legislation.	Substantially Implemented	Aug-2019	O: Jul 2021 R: Dec 2023	14	Based on the roll-out calendar of the Disability Management module, full utilization will need to be assessed and processes updated to support the overall management of absenteeism.
8	Disability Assistance Program	Policies & Practices Establish a framework to clearly outline a common taxonomy, roles & responsibilities, processes and governance & reporting standards for the overall management of absenteeism.	Substantially Implemented	Aug-2019	O: Jul 2021 R: Dec 2023	14	Same as above
9	Disability Assistance Program	Needs Evaluation & Case Management Refocus the role of Health and Wellness Coordinators to provide additional support to supervisors beyond communicating return-to-work restrictions.	Substantially Implemented	Aug-2019	O: Mar 2022 R: Mar 2023	6	Almost complete. On-going utilization of the information available within the Disability Management module must continue to establish effective and efficient processes.
10	Snow & Ice Management	Safety & Security Utilize technology and access controls (i.e., security cameras, radio frequency identification) to better monitor and protect the program's inventory.	Substantially Implemented	Sep-2016	O: Jun 2017 R1: Mar 2020 R2: Dec 2023	63	Need coordination with the implementation of the new system and development of long-term plans for city yards.

Summary of Medium-Risk In-Progress Recommendations

#	Project	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from the Original Due Date	Reasons for change in original timelines and key actions remaining
1	Capital Planning & Budgeting	Monitoring & Reporting Develop performance measures to illustrate the traction of asset management planning in the City.	Initial Stage	May-2017	O: Dec 2018 R1: Dec 2019 R2: Dec 2024	45	Continue to implement the developed road map to gain maturity in the asset management system.
2	WCB Benefits Administration	Technology Solutions Implement existing technology across the end-to-end process to improve data structures and information flow.	Partially Implemented	Apr-2019	O: Dec 2020 R: Jul 2023	21	Further assessment and process improvements needed to align with implemented technology.
3	WCB Benefits Administration	Role Alignment Realign existing roles, responsibilities and accountabilities to reduce multiple handoffs and bottlenecks.	Partially Implemented	Apr-2019	O: Jul 2020 R: Jul 2023	26	Same as above.
4	WCB Benefits Administration	Third-Party Relationship Management Improve communication of information with third parties to identify further opportunities for improvement.	Partially Implemented	Apr-2019	O: Jul 2020 R: Jul 2023	26	Recruitment for a new Health and Wellness Consultant completed to assist with this purpose. Time is needed to onboard and train new staff.
5	Disability Assistance Program	Performance Measurement Develop and implement leading and lagging performance indicators to improve accountability, performance measurement and business planning.	Partially Implemented	Aug-2019	O: Jan 2022 R: Feb 2023	8	Need data in the system (Sodales) to work with. The system will be implemented by Dec 2022 for full user ability.
6	Disability Assistance Program	Performance Measurement Develop metrics to self-assess the performance of internal activities completed to mature the program. Measure and report to key organizational stakeholders on an annual basis.	Partially Implemented	Aug-2019	O: Dec 2021 R: Feb 2023	9	Same as above.

Summary of Medium-Risk In-Progress Recommendations

#	Project	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from the Original Due Date	Reasons for change in original timelines and key actions remaining
7	Disability Assistance Program	Performance Measurement Consider which data is missing to measure the key performance indicators and create business requirements to capture this data within any new HR systems, such as a case management system, as well as the new ERP system.	Partially Implemented	Aug-2019	O: Jun 2022 R: Feb 2023	3	Same as above.
8	Disability Assistance Program	Performance Measurement Create tiered reporting and dashboards appropriate for stakeholder use, dependent on the organizational level.	Partially Implemented	Aug-2019	O: Oct 2021 R: Feb 2023	11	Same as above.
9	Disability Assistance Program	Performance Measurement Investigate ways to record and compile indirect costs associated with absenteeism in a timelier manner, including overtime related to reassigned duties.	Partially Implemented	Aug-2019	O: Dec 2021 R: Jan 2024	9	Same as above.
10	Disability Assistance Program	Performance Measurement Measure the total value/cost of absenteeism by including intangible/social impacts within the annual absenteeism report.	Partially Implemented	Aug-2019	O: Dec 2021 R: Jan 2024	9	Same as above.
11	Transit Resourcing & Scheduling	Roles & Responsibilities Conduct a formal review of the dispatch process to determine dispatch workload and capacity, conclude on competency-based dispatch performance, identify opportunities for efficiencies with the utilization of current software and formalize policies.	Partially Implemented	Apr-17	O: Dec 2017 R: Dec 2022	57	Ongoing conversations with ATU regarding Spareboard. Need a review of Dispatch hours and scheduling (including long-term staffing plans).

Summary of Medium-Risk In-Progress Recommendations

#	Project	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from the Original Due Date	Reasons for change in original timelines and key actions remaining
12	Transit Resourcing & Scheduling	Monitoring & Performance Measurement Perform periodic reviews of ridership, usage, and on-time performance of the transit networks to assess their efficiency and effectiveness.	Partially Implemented	Apr-17	O: Jun 2019 R: Jun 2023	39	More reporting and analysis tools need to be developed for data extraction and decision making.
13	Transit Resourcing & Scheduling	Monitoring & Performance Measurement Utilize Trapeze to track and monitor service hours and determine the true cost of service per hour.	Partially Implemented	Apr-17	O: Jun 2019 R: Dec 2023	39	Planning is underway for use of Trapeze planning software to track and monitor service hours.
14	Snow & Ice Management	Governance Implement a formal service agreement between Fleet and Roadways.	Partially Implemented	Sep-2016	O: Nov 2016 R: Dec 2023	70	Need formalization of service agreement between Fleet and Roadways and uptime calculation. The Fusion system will assist in calculating up-time, but further analysis and potential configuration may be required.
15	Road Maintenance Program	Full Life Cycle Planning Implement prioritized, proactive full life cycle planning on a go-forward basis for new roadways infrastructure in the City which clarifies the scope of PW and MP's responsibilities for maintenance, preservation and rehabilitation.	Partially Implemented	Mar-2016	O: Sep 2018 R: Dec 2023	48	Changes to the roadway and sidewalk preservation programs' level of service have caused the planning of the roadway life cycle program to change. On track for completion of life cycle planning for roadways in late 2023.
16	Multi-Year Business Planning	Cross-charging process Undertake a review of the cross-charging process to improve efficiency.	Substantially Implemented	Feb-2017	O: Dec 2022 R: Jun 2023	0	Cross-charging is performed on many items. The efficiency review will be performed in the future as it poses little risk to the Corporation.

Summary of Medium-Risk In-Progress Recommendations

#	Project	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from the Original Due Date	Reasons for change in original timelines and key actions remaining
17	Capital Planning & Budgeting	Capital Project Impacts Incorporate strict guidance for capital project submissions to the budget regarding the incorporation of asset life cycle costs and operating cost impacts.	Substantially Implemented	May-2017	O: Dec 2018 R1: Nov 2021 R2: May 2023	45	Fusion Implementation and the challenge of completing the budget on time left little room for additional improvements. Planning to work with divisions to provide clear direction in identifying all operating lifecycle costs related to each capital investment.
18	Capital Planning & Budgeting	Capital Project Impacts Provide an explanation or include a direct reference in the capital project description of where costs are included for all capital projects where there is an absence of operating cost impacts and life cycle costs.	Substantially Implemented	May-2017	O: Dec 2019 R1: Nov 2021 R2: May 2023	33	Same as above.
19	Disability Assistance Program	Employee and Supervisor Training Establish a communication process to advise supervisors and employees of policy & practice updates and training sessions.	Substantially Implemented	Aug-2019	O: Jul 2021 R: Dec 2023	14	The pending rollout of supervisor 101 training and implementation of the Sodales system.
20	Disability Assistance Program	Employee and Supervisor Training Conduct focused training sessions on a more regular basis and establish a process to identify and include new supervisors.	Substantially Implemented	Aug-2019	O: Oct 2021 R: Dec 2023	11	Same as above.
21	Disability Assistance Program	Reporting & Data Integrity Compile absenteeism reports within a spreadsheet on a monthly basis and implement data self-checks.	Substantially Implemented	Aug-2019	O: Nov 2021 R: Dec 2022	10	Pending implementation of software to conduct data analytics.

Summary of Medium-Risk In-Progress Recommendations

#	Project	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from the Original Due Date	Reasons for change in original timelines and key actions remaining
22	Disability Assistance Program	Information Access Implement standardized filing and information access practices in a central data repository to compile and analyze information across all DAP processes.	Substantially Implemented	Aug-2019	O: Nov 2021 R: Feb 2023	10	Pending implementation of Sodales system for full user ability.
23	Disability Assistance Program	Analysis & Reporting Implement a fit-for-purpose technology system to increase the ability of the HR team to perform reporting and analytics responsibilities for measuring, monitoring and reporting on HR KPIs related to absenteeism and ability management.	Substantially Implemented	Aug-2019	O: Dec 2021 R: Feb 2023	9	Same as above.
24	Disability Assistance Program	Information Access Implement a case management system to improve information and align with leading industry practices in both the public and private sectors.	Substantially Implemented	Aug-2019	O: Mar 2022 R: Feb 2023	6	Same as above.
25	Disability Assistance Program	Performance Measurement Support Divisions in analyzing monthly absenteeism impacts to determine root causes and begin compiling baseline measures to support the future development of performance indicators and reasonable targets.	Substantially Implemented	Aug-2019	O: Dec 2021 R: Dec 2022	9	Provide reporting on a regular basis and provide training on reviewing reports and abnormalities.
26	Snow & Ice Management	Governance Develop standard operating procedures (SOP's) for all staff levels within the program. All employees should review and acknowledge the SOPs to ensure that they understand their duties.	Substantially Implemented	Sep-2016	O: Oct 2017 R: Dec 2023	59	Recently finalized the Salt Management Plan. Need further development of SOPs related to sanding/salting operations.

Summary of Medium-Risk In-Progress Recommendations

#	Project	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from the Original Due Date	Reasons for change in original timelines and key actions remaining
27	Road Maintenance Program	Budgeting Implement activity-based budgeting using detailed inventory unit costs to develop the annual spring/summer road maintenance budget.	Substantially Implemented	Mar-2016	O: Dec 2018 R: Sep 2024	45	The implementation of Fusion system has made it possible to implement activity-based budgeting. More analysis of the new tool is needed, which will take time.
28	Road Maintenance Program	Asset activity management system Allow for a completely integrated solution to allow Public Works to adequately track their activities, costs, time spent on projects, and any other relevant details in future ERP systems to be implemented.	Substantially Implemented	Mar-2016	O: May 2021 R: Dec 2022	16	The Asset Management part of the Fusion system was recently implemented. Requires process mapping and training to be proficient in the new system.
29	Road Maintenance Program	Quality Control Maintain sufficient engineering technologists to ensure all projects are being reviewed for quality.	Substantially Implemented	Mar-2016	O: Dec 2017 R: Dec 2022	57	Need additional FTEs, which will be requested during budget deliberations. Need to create additional SOPs.

Summary of Low-Risk In-Progress Recommendations

#	Project	Recommendations Summary	Implementation Status as at Sept 30, 2022	Report Issue Date	Original (O)/ Revised (R) Due Date	Month(s) overdue from Original Due Date	Reasons for change in original timelines and key actions remaining
1	Saskatoon Land	Budgeting & Reporting Examine existing policy on segmented reporting to consider the inclusion of Saskatoon Land as a unique operating segment in light of segmented reporting and segmented reporting practices in place at comparable municipalities with land development activities.	Initial Stage	May 2017	O: Dec 2024	Not due	Waiting for further discussions to formulate the plan moving forward of carving out Saskatoon Lands budget from the main City budget.
2	Saskatoon Land	Budgeting & Reporting Examine existing budgeting and include further details on its land development activities.	Initial Stage	May 2017	O: Dec 2024	Not due	Same as above.

AUDIT RISK RATING GUIDE

The Independent Office of the City Auditor has introduced a risk rating to prioritize the audit recommendations in the report. The benefits of the rating are to:

- Help Administration and the City Council to assess results quickly.
- Help Administration to prioritize implementation of the recommendations.
- Provides the basis for prioritizing internal audit follow-up.
- Makes cross-organizational comparison easier.

Criteria	Risk Rating
Corporate level loss, material reporting misstatement, critical reputation, or financial impact; critical impact on operational performance, the occurrence of fraudulent activities, critical unethical conduct, or a critical breach in laws and regulations/policies and procedures. Remediation of the finding should be immediately prioritized.	Critical
Significant impact on the achievement of objectives. Significant risk of service disruption, a threat to timely and effective service delivery affecting clients or a high possibility of occurrence of fraud. High-risk impact on reputation, financial, or operations. A significant breach in laws and regulations and policies and procedures.	High
Moderate impact on the achievement of objectives. Moderate risk of service disruption, a threat to timely and effective service delivery affecting clients or occurrence of fraud. Moderate risk impact on reputation, financial, or operations. A moderate breach in laws and regulations/policies and procedures. Requiring process change/improvement to reduce the likelihood or impact of the risk in the future.	Medium
Minor impact on the achievement of objectives. Low/minimal risk of service disruption, a threat to timely and effective service delivery affecting clients. Low-risk impact on reputation, financial, or operations or occurrence of fraud. A minor breach in laws and regulations/policies and procedures with limited consequences. Value-added process improvement or enhancement.	Low