

Department	Function	Audit Report	Audit Report Date	Audit Finding Number	Risk Rating	Details of Audit Issue				Number of:		Owner	
						Audit Recommendation	Management Action Plan	Expected Completion Date	Revised Completion Date	Status	Days Past Due		Times Completion Date Revised
Public Works	Environment & Energy	Environmental Stewardship Strategies Audit	22-Nov-23	1	Medium	<p>1. A dedicated workplan or implementation schedule should be created for each strategy containing all specific actions/programs, objectives, owner/accountable individuals, expected deadlines and current status. These workplans should be updated continuously by Environment & Energy staff.</p> <p>2. Annual reporting back to Council should have a tracking system (i.e. table) of all recommended actions and their respective status (i.e. complete, in progress, not started, delayed etc.). Alternatively, a red-yellow-green approach may be used to demonstrate status/progress.</p> <p>3. For the next CEEMP (due to Council in June/July 2024) and BCAP (due to Council in mid-2025); the number and scale of implementation actions recommended by consultants and accepted by staff should be reduced to a feasible scope of work. In addition, only actions that the City can influence or exert control should be recommended to Council unless there is a documented commitment from an external stakeholder. Lastly, workplan actions should be written in an action-orientated way with specific, measurable, achievable, relevant, and time-bound targets.</p> <p>4. The Environment and Energy Team should seek consulting assistance from the staff within the Corporate Strategy Team for developing workplans for the BCAP and CRB. Consulting advice from the Corporate Strategy Team should be sought prior to the approval of the next iteration of the CEEMP in mid-2024.</p>	<p>1. E&E staff will create detailed workplans/implementation schedules for each of the three plans. Specifically a workplan will be created for new Corporate Energy and Emissions Management Plan (CEEMP) to be completed in 2024. For Climate Resilient Burlington, staff will use the Action table in the plan to create a more detailed implementation workplan. A workplan will be created for the Climate Action Plan (BCAP) for the seven program areas, noting the specific actions that are being implemented to support the plan.</p> <p>2. A system to track and report on progress of climate plan actions will be developed for each plan to present in annual reports.</p> <p>3. Updated CEEMP and BCAP will be more concise with a focus on actions that the City has direct control and/or authority. The CEEMP will be updated in 2024 and the BCAP will be updated in 2025.</p> <p>4. E&E staff will ask the Corporate Strategy Team for advice and guidance on the development of the workplans for the each of the three plans.</p>	<p>1. Q2 2024 2. Q2 2024 3. Q2 2025 4. Q1 2024</p>	-	<p>December 4, 2024 – IN PROGRESS (#3) Action 3 – Partially complete with updated CEEMP. BCAP will be updated in 2025.</p> <p>September 11, 2024 - IN PROGRESS (#3 only, others complete): Progress report for the Climate Action Plan with a summarized workplan was included in the July 5th Council Information Package with the updated workplan tracking progress. Management Action 1, 2 and 4 are complete. Action item #3 will be completed in 2025 with updated Climate Action Plan. The CEEMP portion of item #3 was completed with the updated plan.</p> <p>June 12, 2024 - IN PROGRESS: Environment and Energy staff met with the Corporate Strategy (CS) Team to discuss updating workplans to provide more detail in the first quarter of 2024. CS staff have offered continued support to Environment and Energy staff. The second annual progress report on the CRB plan was presented to Committee of the Whole in May 2024. A more detailed implementation workplan has been completed and was presented with status updates for each of the 32 actions. The updated Corporate Energy and Emissions Management Plan is currently being finalized to be presented to Council in July 2024 with an associated detailed workplan included. An updated workplan for the Climate Action Plan has been completed. The Climate Action Plan will be updated for 2025 with a new workplan.</p> <p>March 6, 2024 - IN PROGRESS: On track to meet expected completion dates. Environment & Energy staff have a meeting scheduled with Corporate Strategy Team to discuss workplans in February. (#4) CRB Plan - More detailed implementation workplan created: City lead enhanced from department to staff position (i.e. department to staff position); department to staff position completion date enhanced and matches</p>	-	-	Manager, Environmental Sustainability Coordinator, Sustainability Projects Supervisor, Energy & Emissions
Public Works	Environment & Energy	Environmental Stewardship Strategies Audit	22-Nov-23	2	Medium	<p>1. Annual updates to Council should include some key performance indicators recommended within the BCAP and CRB.</p> <p>2. Environment & Energy staff should re-evaluate the feasibility of the KPI's recommended by their consultant when the BCAP was prepared. KPI's to support the BCAP must demonstrate progress towards the overall BCAP goal of the "community being net carbon neutral by 2050" while not being administratively burdensome to collect, analyze and report on key data sets. a. The quantity of KPI's should be rationalized to a manageable number. b. Data sets to support KPI's should be accessible and not overly burdensome to collect, analyze and report upon.</p> <p>3. KPI targets in the CRB should be updated once further information is received from inter-dependent City reports.</p> <p>4. Future reporting to Council regarding the CEEMP should include KPI forecasting of progress against the 2019 CEEMP target of "City's operations become net carbon neutral by 2040". This forecast should include a detailed analysis which includes new City buildings added in 2022 (and beyond) and its impact on meeting the net carbon neutrality goal by 2040.</p> <p>5. The Environment and Energy Team should seek consulting assistance from the staff within the Corporate Strategy and Data Analytics & Visualizations teams with developing and reporting upon KPI's.</p>	<p>1. The Manager, Environmental Sustainability and the Supervisor, Energy & Emissions will assess relevant KPIs to report on, based on availability of data.</p> <p>2. The Manager, Environmental Sustainability will re-evaluate the feasibility of KPIs in the BCAP when it is being renewed, due in 2025. Many of the indicators in the existing BCAP were based on a model by the plan consultant to show what it would take for Burlington to achieve being a net carbon neutral community by 2050 and do not necessarily reflect data that is available to the City to track.</p> <p>3. The Coordinator, Sustainability Projects commits to an annual review of the indicators with the CRB Implementation Team to ensure they are consistent with other City reports and plans.</p> <p>4. The updated CEEMP will include forecasted targets against the overall target of being net carbon neutral in the City's operation. The forecast and targets will include all known and assumed expansion of overall corporate square footage.</p> <p>5. E&E staff have been working with the Corporate Strategy and Data Analytics & Visualizations teams to develop and report on KPIs in a new dashboard to support the 'From Vision to Focus' workplan.</p>	<p>1. Q2 2024 2. Q2 2025 3. Annual review/ Ongoing 4. Q2 2024 5. Q1 2024</p>	-	<p>December 4th, 2024 – IN PROGRESS (#2): Action 2 – are being assessed for the next edition of the BCAP Action 3 - Ongoing progress with CRB Plan – KPIs continue to be refined (added, deleted or updated) as needed for better representation in collaboration with the staff team and alignment with other corporate plans. Action 5 - Reporting on KPIs in a dashboard format is still ongoing with city staff to coordinate with V2F reporting.</p> <p>September 11, 2024 - IN PROGRESS (#2): Relevant KPIs have been assessed related to both the Climate Action Plan and CEEMP (Action 1 Complete). Refinements will be made as new Climate Action Plan is completed, based on available data. (Action 2) CRB Plan – KPIs continue to be refined (added, deleted or updated) as needed for better representation in collaboration with the staff team. (Action 3 - ongoing) The updated CEEMP includes new targets, including square footage targets, accounting for growth of city facilities. (Action 4 - complete) Reporting on KPIs in a dashboard format is still ongoing with city staff to coordinate with V2F reporting. (Action 5)</p> <p>June 12, 2024 – IN PROGRESS: Environment and Energy staff met with the Data Analytics and Visualization Team to discuss reporting on key performance indicators and dashboards. The Vision to Focus dashboard has been on hold but the Data Analytics team have offered to assist developing visual representations of the climate plans. More work to happen here. CRB Plan – KPIs continue to be refined (added, deleted or updated) as needed for better representation in collaboration with the staff team. Corporate Energy and Emissions Management Plan - The updated version of the CEEMP is currently in draft form and includes newly created targets which include square footage based targets to account for increased building stock. Climate Action Plan – KPIs are being reviewed and will be updated with the new Climate Action Plan in 2025 to ensure data is available.</p>	-	-	Manager, Environmental Sustainability Coordinator, Sustainability Projects Supervisor, Energy & Emissions

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Public Works	Environment & Energy	Environmental Stewardship Strategies Audit	22-Nov-23	3	Medium	<p>1. The number of actions and programs in the three environmental stewardship strategies should be reduced to within a manageable workplan feasible for the current staffing envelope of four professional staff. Request new operating funding to execute actions/programs in the environmental stewardship strategies through the annual budget process with a business case once workplans have been updated.</p> <p>2. The next CEEMP and BCAP should have more accurate financial costing of actions and programs. Those actions should be forecasted into the Finance multi-year operating and capital budget presented to Council for approval.</p> <p>3. Review the City's environmental partnerships with external organizations to measure the benefit provided to the City of Burlington. Under this review, evaluate whether financial support provided to these organizations can be better utilized to implement actions/programs within the City's environmental strategies.</p>	<p>1. As the CEEMP and BCAP are updated, recommended actions will be focused to ensure resources are available to implement the plans. As noted above, workplans will be created to identify associated funding requirements for specific actions. Business cases (change forms) will be submitted to support actions through the annual budget review process. Note that many climate actions identified in the plans are led by other departments.</p> <p>2. The Manager, Environmental Sustainability and for the Supervisor, Energy & Emissions will review financial costing of actions and programs to forecast multi-year budgets. This work may be tied to the updating of the current plans in 2024 and 2025 respectively.</p> <p>3. A review of partnerships with external environmental organizations and community stakeholders is in progress. Further consultation is required with council, staff and key external stakeholders to assess how to strategically support local organizations to deliver effective community climate action initiatives.</p>	<p>1. Q2 2024 2. Q2 2025 3. Q2 2024</p>	-	<p>December 4, 2024 – IN PROGRESS (#1 & 2): Action 1 – Partially completed with CEEMP. BCAP to be updated in 2025 with funding requirements. Action 2 – Partially completed – energy projects are incorporated into the ten year capital budget. BCAP projects – some funding is tied to other departmental programs like the Integrated Mobility Plan and Transit.</p> <p>September 11, 2024 - IN PROGRESS (#1 & 2): The new CEEMP includes specific actions – Supervisor of Energy participates in capital budget discussions to implement the plan. BCAP to be updated in early 2025. (Actions 1 and 2) Reports to council on BurlingtonGreen and Bay Area Climate Change Council are complete (Action 3).</p> <p>June 12, 2024 – IN PROGRESS: Review of the 2025 capital and operating budget has begun with Energy staff reviewing both and incorporating items included in the updated CEEMP. Climate Action Plan - Staff directions approved by council to consider sustainable funding contributions to continue the Better Homes Burlington and the Solar Grant Pilot program in the 2025 budget process. Council re-affirmed its commitment to funding the Bay Area Climate Change Council and approved funding in 2024 for a fee for services approach with BurlingtonGreen. A staff direction was also approved to consider ongoing funding for BurlingtonGreen in the 2025 budget process. As the Climate Action Plan is updated, a review of key stakeholders will be completed to assess community representation.</p> <p>March 6, 2024 - IN PROGRESS: Progress: on track to meet timelines. CEEMP & BCAP – Business cases will be submitted for the 2025 budget as required. CEEMP is being updated and will be presented to COW 2nd Quarter 2024. (#1) Multi year budgets have not been developed yet – will be tied to the updated</p>	-	-	Manager, Environmental Sustainability Coordinator, Sustainability Projects Supervisor, Energy & Emissions	
Finance	Procurement Services	Procurement Audit	20-Aug-24	1	Low	Procurement Services should undertake a review of all procurement-related policies and standard operating procedures. The review should focus on corporate strategic alignment with the Procurement Bylaw and incorporate leading practices related to policy writing.	Procurement Services will ensure policies owned by the Manager, Procurement Services are reviewed as scheduled in each individual policy. Although this has taken place for some, they were not accurately documented. Manager, Procurement Services will work with the Clerk to ensure the documentation is up to date. Additionally, the Manager of Procurement services will contact policy owners, as mentioned, to ensure consistency and relevancy in documentation.	31-Dec-24	-	<p>December 4, 2024 - IN PROGRESS: On track for completion by deadline.</p>	-	0	Melissa Mordue, Manager of Procurement Services	
Finance	Procurement Services	Procurement Audit	20-Aug-24	2	Low	<p>1. Human Resources (HR) in conjunction with the Manager, Procurement Services should undertake a review of all City jobs/positions and develop a customized training campaign that captures any staff positions that may conceivably procure goods and/or services on behalf of the City (as a part of their job duties). Once this training campaign is designed, all staff in those positions should be automatically enrolled in the Procurement Fundamentals training.</p> <p>2. Procurement Services should develop and execute corporate-wide communications to reinforce the requirement to take the Procurement Fundamentals course by a deadline (i.e. end of 2024) and seek support from members of the Executive Leadership Team (XLT) to further drive performance.</p>	<p>1. HR and Procurement Services will utilize the prebuilt Workday roles that allow procurement activities to occur as the definition of which employees require Procurement Fundamentals training. We will further gain support from Commissioners by ensuring they are aware and agreeable to the positions that have been assigned these Workday roles. The Procurement Services team will continue to receive completion reports from the system to monitor for compliance.</p> <p>2. Procurement Services actively meets with departments both annually and on demand. The team will ensure active and ongoing messaging around training requirements, with a holistic approach to communication, including both verbal and written reminders. Procurement Services will provide the following guidelines to complete Procurement Fundamentals training to front-line staff and XLT members: within three months for new hires and by March 31, 2025 for existing staff who haven't yet completed the training.</p>	<p>1. Dec 31, 2024 2. March 31, 2025 & on-going</p>	-	<p>December 4, 2024 - IN PROGRESS: 1. Roles have been provided to HR for Procurement Fundamentals training assignment. 2. Communication and plan being developed.</p>	-	0	1. Andrea Naismith, Consultant, Organizational Development 2. Melissa Mordue, Manager of Procurement Services	
Finance	Procurement Services	Procurement Audit	20-Aug-24	3	Low	Procurement Services should develop new and enhanced reports in Workday to identify procurement trends, strategic opportunities and/or exceptions. Once those reports are designed, all members of the Procurement Services team should receive training on how to execute those reports. Procurement Services should utilize new and enhanced Workday reports to share strategic analysis and opportunities with the Executive Leadership Team (XLT) and their departments/divisions on an annual basis and to complement its annual reporting to Council.	Through Workday standard and customized reporting Procurement Services is now able to accurately track various purchase types, including Single Source, Non-compliant, Contracted and non-contracted spends. While the default reporting functionality in Workday meets some needs, Finance will be on-boarding a contract position who will be responsible for the design of custom reports with more robust analytical capability. Procurement Services will work to communicate annually to XLT leaders and their departments on departmental spending trends, and opportunities. The first communication will occur after one year of data collection in Workday.	31-Mar-25	-	<p>December 4, 2024 - IN PROGRESS: On track for completion by deadline.</p>	-	0	Melissa Mordue, Manager of Procurement Services	