

Auditor General Follow-Up Report on the Status of Previous Audit Recommendations

Mike Macdonell, Auditor General

December 4, 2025



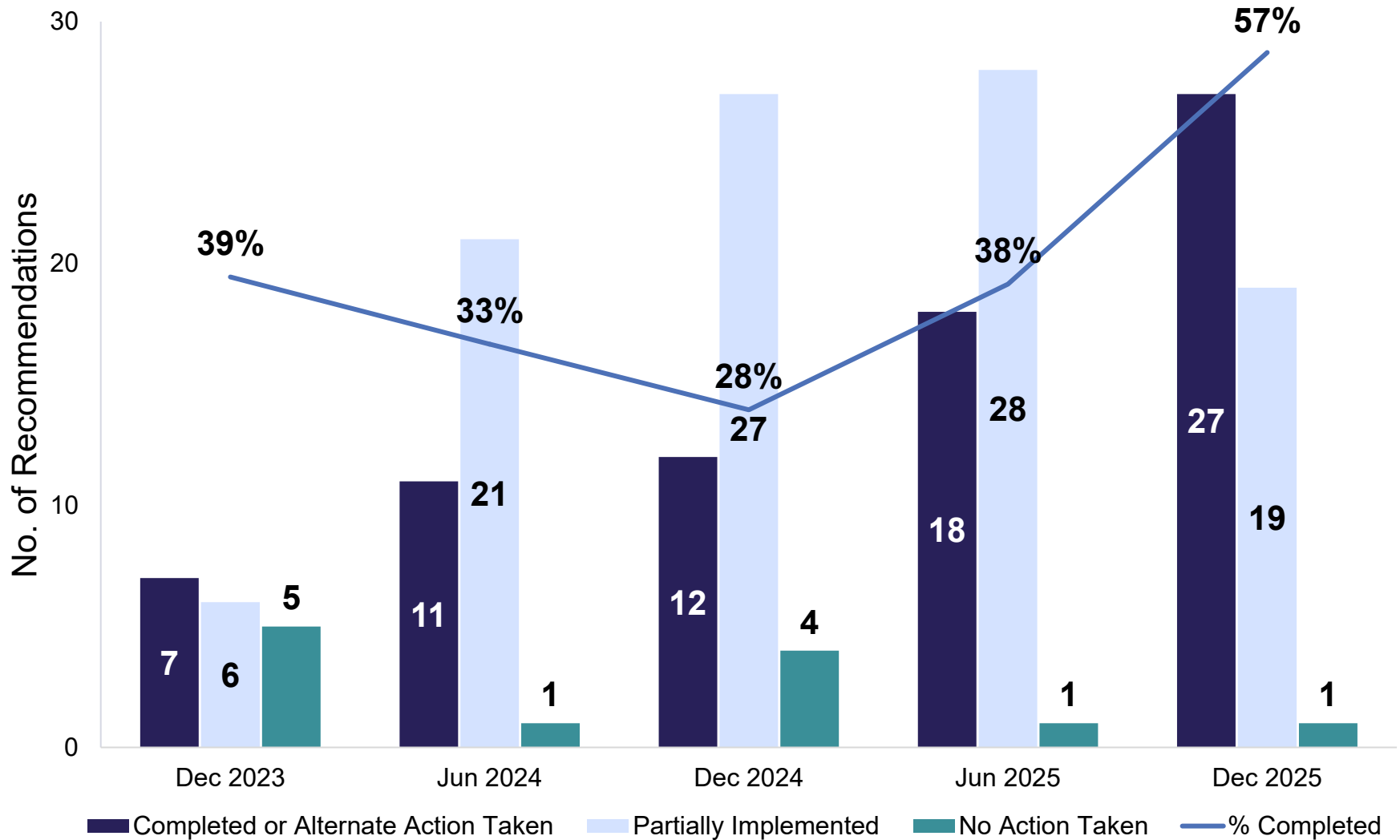
- Fifth in a semi-annual process
- Status of audit recommendations endorsed by Council
- Representations of management
- No verification, no assurance regarding completeness or accuracy
- Management is here to answer your questions

Self-Assessed Status Categories	Description
Fully or Substantially Implemented	The department has fully or substantially addressed the recommendation and plans no further work.
Alternative Action Taken	The department has taken actions that were not anticipated by the recommendation but address the underlying issues.
Partially Implemented	The department's actions to address the recommendation are in process.
No Substantial Action Taken	The department has not, or has not yet, taken actions in response to the recommendation.

Summary of Reported Results

Audit Report	Total Recs	Completed / Alternate Action Taken	Partially Implemented	No Action Taken
2025				
Recreation Facility Asset Management	13	Follow-up scheduled for June 2026		
2024				
Vancouver Police Department's Organizational Performance Management	4	1 (25%)	3 (75%)	-
Childcare, Cultural and Social Non-Profit Leases	10	9 (90%)	1 (10%)	-
Total 2024	14	10 (71%)	4 (29%)	-
2023				
Vancouver Police Department's Enterprise Risk Management	9	3 (33%)	6 (67%)	-
Park Board Revenue Management	6	2 (33%)	4 (67%)	-
Permitting Program Cost Recovery Model	8	7 (88%)	1 (13%)	-
Office Furniture Purchases	5	3 (60%)	2 (40%)	-
Building Permit Fees	5	2 (40%)	2 (40%)	1 (20%)
Total 2023	33	17 (52%)	15 (45%)	1 (3%)
Grand Total	47	27 (58%)	19 (40%)	1 (2%)

Summary of Reported Results



- THAT the Auditor General Committee receive for information the Auditor General's report "Follow-Up Report: Update on the Status of Previous Audit Recommendations", dated November 27, 2025

No vote is necessary unless a member moves a main motion in place of the recommendation (PB 5.16)

Questions?