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# AUDITOR GENERAL

Halifax Regional Municipality

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## TIPS Hotline - Taking Improvement and Performance Seriously

**2013 Annual Report**

TIPS Hotline 2013 Annual Report



March 2013

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## Preamble

In 2011, the Office of the Auditor General (OAG) launched a confidential telephone and online service to act as an independent point of contact, augmenting other reporting mechanisms for the organization and its employees. The TIPS Hotline continues to receive contacts from citizens and employees of HRM.

The TIPS Telephone Hotline along with the Internet based alternative, is not intended to replace normal business processes established by HRM to address issues of an operational nature, but rather to capture and evaluate concerns or complaints of potential inefficiencies (waste) or fraud (potentially illegal/irregular behaviour) involving HRM resources.

In this the third full year of operation (2013), the TIPS Hotline (telephone and web form) received 17 contacts relating to a variety of concerns involving HRM business units.

## Methodology

Contact through the TIPS Hotline received by the Office of the Auditor General is reviewed and managed within a pre-defined framework. Concerns are screened and considered for further action based on the initial information provided. With most contacts, preliminary inquiries are conducted to determine whether the concern(s) appears to have merit and/or to obtain additional information which might suggest further action.

Individuals contacting the OAG through the TIPS Hotline (or other means for that matter) may remain anonymous but are encouraged to leave contact information (which is held in strict confidence) to be accessed only if the issue requires further clarification. In any situation where the information provided has insufficient detail and no contact information is provided, further follow-up is difficult.

## Disposition of Contacts

Contacts received by the OAG may be administered in one or more of the following ways:

- No action (based on insufficient detail and no contact information provided)
- No action (based on preliminary inquiries)
- No action (complaint outside the responsibility area of OAG)
- Referral to and follow-up with business unit(s)
- Referral to and follow-up with an ABC (Agency, Board or Commission)
- Referral to outside agency/agencies
- File opened and formal review or examination undertaken by OAG
- Compliance or value for money project commenced
- Audit Universe Candidate (future project candidate or part of a larger project)

## Synopsis

Each opened file is managed until it has been resolved to the extent possible. In any case where a formal review or examination is undertaken (based on preliminary findings), sufficient and appropriate information/evidence is gathered to support the OAG's conclusion. In some cases where the available information does not support a conclusive finding, the file is closed as unsubstantiated. (This does not mean the concern could not have merit, only there was insufficient evidence available.) However, given the nature of the concern, it may subsequently be included in the work plan of the Auditor General as an emerging issue and/or recommendations made to HRM Administration to highlight the issue(s) or risk(s) which could continue to be of concern. It is also possible concerns may not warrant an individual project, but may become a component of another project within the OAG audit universe.

In those cases where a file is opened and the OAG examination supports the allegation or concern, the concern is considered substantiated. Not all substantiated findings reflect wrongdoing or wastefulness on the part of an individual. A substantiated finding may reflect poor policy design, the improper application of a

business process or simply poor judgement.

Twelve of the 17 concerns received by the OAG during 2013 gave rise to an opened file and examination, which may have resulted in the concern being included in the work plan of the Auditor General as an emerging issue, recommendations being made to HRM Administration or referral to an outside agency(s).

## Summary Tables

The Tables which follow provide aggregate information regarding the types of concerns (and disposition) received during calendar year 2013.

**Table 1 Summary: Contacts Relating to a Business Unit, Agency, Board or Commission** provides the numerical breakdown of contacts received by business unit, agency, board or commission where responsibility with respect to the matter most likely resided at the time of the contact. Business unit, agency, board and commission information is presented based on the HRM organizational structure in place in 2013.

**Table 2 Contacts by Nature of Concern** summarizes in general terms, the types of matters received by business unit as categorized by the OAG. The Concerns Category provides a succinct explanation as to the nature of the issue while maintaining confidentiality and privacy.

**Table 3 Contacts via TIPS Hotline - Calendar Years 2013, 2012** indicates the numeric change in the nature of the concerns received by the OAG.

**Table 1 Summary: Contacts Relating to a Business Unit, Agency, Board or Commission - Calendar Year 2013**

<b>Business Unit (BU) or Agency, Board or Commission (ABC)</b>	<b>Number of Contacts</b>
Community & Recreation Services	1
Finance, Information, Communications and Technology	7
Halifax Regional Fire & Emergency	1
Halifax Public Libraries	1
Planning and Infrastructure	2
Transportation and Public Works	5
<b>Total</b>	<b>17</b>

Table 2 Contacts by Nature of Concern - Calendar Year 2013

Business Unit	Conflict of Interest	Contract Management	Staff Conduct	Hiring Practices	Misuse of HRM Resources	Other	Procurement Practices	Outside of OAG Mandate	Total
Community & Recreation Services			1						1
Finance, Information, Communications and Technology				2	1	2	2		7
Halifax Regional Fire & Emergency					1				1
Halifax Public Libraries				1					1
Planning and Infrastructure			2						2
Transportation and Public Works		5							5
<b>Total</b>		<b>5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>		<b>17</b>

Table 3 Contacts via TIPS Hotline - Calendar Years 2013, 2012

Category of Contact/Concern	2013	2012	Change over 2012
Conflict of Interest		5	-5
Contract Management	5	1	+4
Related to Regional Council		7	-7
Customer Service		5	-5
Staff Conduct	3	14	-11
Hiring Practices	3	1	+2
Misuse of HRM Resources	2	7	-5
Procurement Practices	2	5	-3
Outside of OAG Mandate		1	-1
Other	2	3	-1
<b>Total</b>	<b>17</b>	<b>49</b>	<b>-32</b>