

# AUDITOR GENERAL

Halifax Regional Municipality

Audit & Finance Standing Committee

## Office of the Auditor General Update on On-going Follow-up of Report Recommendations©

September 16, 2015

- To date, the OAG has published 33 reports containing 600 recommendations. Given the volume of reports and large number of recommendations, a follow-up process was developed.
- January 2015, the OAG began to cycle back on published recommendations and provide a risk ranking for each.
- Currently, 32 of 33 report risk rankings have been published on the OAG recommendation dashboard. The risk ranking associated with the Building Standards review will be published to the OAG dashboard later today.
- Beginning with the Fuel Spill report, the OAG began to provide a risk ranking with the release of each report.

# Process Updates

- The OAG has discussed the go-forward process in depth with the Chief Administrative Officer and provided details around what the OAG would expect from Management during the follow-up process.
  
- As part of the process, the AG and CAO have committed to work together with regards to the following:
  - CAO receiving three weeks to review the draft report and to provide response to the report recommendations prior to being presented to Audit and Finance Standing Committee
  - OAG to work closely with the Audit Coordinator to obtain all Management self-assessments which have been completed to date
  - AG will obtain all necessary information from the Audit Coordinator to satisfy report recommendations as well as obtain business unit contacts for additional questions/comments.

# Current Status

- The OAG is pleased with the tremendous cooperation and assistance received to date during the process of gathering Management's self-assessments.
- The OAG, through meetings and correspondence with the Audit Coordinator, reviewed Management self-assessments and obtained corresponding business unit contacts for 13 of 33 OAG reports, accounting for 274 of 600 recommendations.
- As the OAG continues to receive information to support the recommendation status given by Management, follow-up will be completed as deemed appropriate by the OAG to verify the implementation status of each recommendation.

# Current Status cont.

- As follow-up is completed by report, the OAG will update the Recommendation Status Reports online at the link below:

<http://www.halifax.ca/auditorgeneral/Dashboard.php>

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- Currently, all 33 report risk rankings have been published on the OAG recommendation dashboard.
- The OAG, through meetings and correspondence with the Audit Coordinator, obtained and then reviewed Management self-assessments (including corresponding business unit contacts) for 28 of 33 OAG reports, accounting for 505 of 600 recommendations.
- We are now working through our standard process to determine the status of each of the recommendations.

- We have discussed with the CAO a process to address any circumstances where our assessment of a recommendation status may differ from that of the Administration.
- The committed goal of the AG and CAO is to ensure differences of opinion as to the recommendation status (in particular where probability and/or impact are high (i.e. risk is assessed as red)) are quickly addressed and a go-forward plan is identified.

Report	Risk Ranking	Follow-up with Management	Follow-up Work Plan In Progress	Completed and Posted to OAG Dashboard
Unsolicited Emails	✓	✓	✓	✓
Theft of Coin, Tickets - Metro Transit	✓	✓	✓	
Theft of Coin - Parking Meters	✓	✓	✓	
Data Sovereignty	✓	✓	✓	✓
Bus Wash	✓	✓		
Fare Box	✓	✓	✓	
Corporate OT	✓	✓	✓	
Recreation Area Rates	✓	✓	✓	
Grants Donations Contributions	✓	✓	✓	
Concerts on North Common	✓	✓		
District Activity/District Capital	✓	✓		
Wireless	✓	✓		
RFP Process	✓	✓		
Benefits OT Budgeting	✓	✓		
Seaport Farmers Market	✓	✓	✓	
Use of External Consultants	✓	✓		



Report	Risk Ranking	Follow-up with Management	Follow-up Work Plan In Progress	Completed and Posted to OAG Dashboard
Ticket Atlantic Box Office Operations	✓	✓		
Care of Cultural Art - Jordi Bonet	✓	✓		
SAP Authorizations	✓	✓		
Economic Dvelopment	✓	✓		
Administrative Functions: ABCs	✓	✓		
Systems Level Review of Metro Transit	✓	✓		
HRM Payroll Processing	✓	✓		
Follow-up to HRM Payroll Processing	✓	✓		
Review of Expenses	✓			
Training Expenditures	✓	✓		
Absence Leave	✓	✓		
Fuel Card Management	✓	✓		
HRFE Non-Emergency Fleet	✓	✓		
Washmill Lake Court Extension	✓			
Fuel Spill	✓			
Compliance Review of Expenses	✓			
Building Standards	✓			