

## Performance Audit of Attendance Management Processes

Presented To: Audit Committee

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Meeting Date: June 17, 2025

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Type: Managers' Reports

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Prepared by: Ron Foster  
Auditor General

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Recommended by: Auditor General

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## Report Summary

This report provides recommendations based on the results of the Auditor General's performance Audit of Attendance Management Processes.

## Resolution

THAT the City of Greater Sudbury approves the recommendations as outlined in the report entitled "Performance Audit of Attendance Management Processes" from the Auditor General, presented to the Audit Committee on June 17, 2025.

## Relationship to the Strategic Plan, Health Impact Assessment and Climate Action Plans

This report supports the strategic goal of service excellence including the development and implementation of a human capital management plan.

## Financial Implications

No immediate financial implications.

## Background

In December 2023, Audit Committee passed a resolution to have the Human Resources and Organizational Development Division prepare a report for Council by the end of Q2 2024 on absenteeism by Department and Division for calendar years 2020 to 2023 inclusive.

## Resources Cited

Report on Absenteeism [Absenteeism Report 2019 to 2023](#)

Appendix 1: Absenteeism Report 2019 to 2023 [filestream.ashx](#)

## OBJECTIVE

The objective of this audit was to assess the effectiveness of attendance management processes in the City.

## BACKGROUND

In May 2024, Human Resources and Organizational Development (HR) prepared an initial report on absenteeism for Council in response to Audit Committee resolution AC2023-12. This report identified eight categories of absence including three categories that are considered for attendance management purposes.

The Employee Handbook sets out staff's entitlements and reporting expectations for paid absences such as sick time, injury, short-term and long-term disabilities and other leaves of absence. Disability benefits are paid by Canada Life whereas injury benefits are paid by the Workplace Safety and Insurance Board.

Human resource staff assist divisional staff with managing attendance, handling claims related to illness, injury, rehabilitation, and other situations when employees require extended leaves of absence.

## METHODOLOGY & SCOPE

This audit focused on controls over employee absenteeism from January 1, 2022 to June 30, 2024<sup>1</sup>. The following table summarizes absenteeism rates across all departments in the City. The four departments highlighted below were included in the scope of this audit. Table 2 on the next page identifies the seven divisions within these departments that were subject to audit.

**Table 1 - Absenteeism Rates Related to Attendance Management  
Permanent & Temporary Full-Time from 2019 to 2023**

Department	No. of Divisions	Employee Count	Available Working days	Total Days Absence	Absence Rate	Avg Days per Employee	Median Days per Employee
Total	31	1756	389,897	30,356	7.8%	17	4.88
Community Development	8	639	141,270	14,322	10.1%	22	4.45
Growth and Infrastructure	8	463	102,314	6,863	6.7%	15	6.06
Community Safety	2	295	67,210	4,612	6.9%	16	1.96
Corporate Services	7	287	63,217	3,841	6.1%	13	4.72
CAO's Office	4	72	15,886	718	4.6%	10	3.09

<sup>1</sup> The scope was extended to December 31, 2024 for Paramedics Services.  
Audit of Attendance Management Processes

**Table 2 – Total Absenteeism in Hours in 2023**

<b>Department</b>	<b>No. of Divisions</b>	<b>Divisions</b>	<b>Hours of Absence Per Employee</b>	<b>Subject to Audit</b>
Community Development	8	<i>Long Term Care Services</i>	<i>215.8</i>	<i>Selected</i>
		<i>Transit Services</i>	<i>194.9</i>	<i>Selected</i>
		Housing Operations	118.8	
		Social Services	117.0	
		Leisure Services	101.3	
		Children's Services	50.8	
		Community Development Administration	35.0	
		Housing Services	30.2	
Community Safety	4	Fire Services	126.8	<i>Previously examined</i>
		Paramedic Services	100.2	<i>Selected</i>
		Emergency Services	86.1	
		Community Safety Administrations	42.0	
Growth & Infrastructure	8	<i>Environmental Services</i>	<i>348.3</i>	<i>Selected</i>
		<i>Linear Infrastructure Services</i>	<i>137.5</i>	<i>Selected</i>
		<i>Engineering and Construction Services</i>	<i>111.4</i>	
		Building Services	66.9	
		Water/Wastewater Services	65.9	
		Infrastructure Capital Planning	45.3	
		Planning Services	35.2	
		Growth & Infrastructure Administration	5.5	
Corporate Services	7	<i>Asset and Fleet</i>	<i>143.3</i>	<i>Selected</i>
		<i>Security and By-Law Services</i>	<i>126.7</i>	<i>Selected</i>
		Human Resources & Org. Development	90.7	
		Legal and Clerk's Services	80.0	
		Information Technology	75.8	
		Finance	62.1	
		Corporate Services Administration	32.5	
Chief Administrative Office	4	Data Analytics & Change	78.2	
		Communications & Comm. Engagement	50.9	
		Economic Development	37.3	
		Auditor General/CAO Admin/Mayor & Council	20.9	

**EXECUTIVE SUMMARY**

This audit recommends developing and implementing an integrated attendance management program to manage attendance across the City. It also recommends a number of revisions to improve the effectiveness of the City's disability management program.

**AUDIT STANDARDS**

We conducted our audit in accordance with Generally Accepted Government Auditing Standards which require that we adequately plan audits; properly supervise staff; obtain sufficient, appropriate evidence to provide a reasonable basis for audit findings and conclusions; and document audits. For further information regarding this report, please contact Ron Foster at the City of Greater Sudbury at 705-674-4455 extension 4402 or via email at [ron.foster@greatersudbury.ca](mailto:ron.foster@greatersudbury.ca)

## **OBSERVATIONS AND RECOMMENDATIONS – CORPORATE-WIDE**

### **A. An Integrated Attendance Management Program (AMP) Has Not Been Formalized**

The City does not have a corporate policy with integrated processes to manage absenteeism. Roles and responsibilities for managing attendance have also not been clarified. As a result, divisional staff manage absences in a variety of ways with mixed results.

The link below provides an example of an integrated AMP in the City of Windsor.

<https://www.citywindsor.ca/documents/city-hall/Policies/Policies/Integrated%20Attendance%20Management%20Policy.pdf>

#### **Recommendation:**

**A.1** Formulate an integrated Attendance Management Program (AMP) with supporting policies and procedures that address the:

- a. Objectives of the attendance management program;
- b. Thresholds for entry and progression through the AMP;
- c. Roles and responsibilities for divisional managers to monitor and manage attendance;
- d. Roles of HR staff to support the AMP and manage programs for injuries and disabilities;
- e. Detailed procedures for communicating attendance expectations to employees.

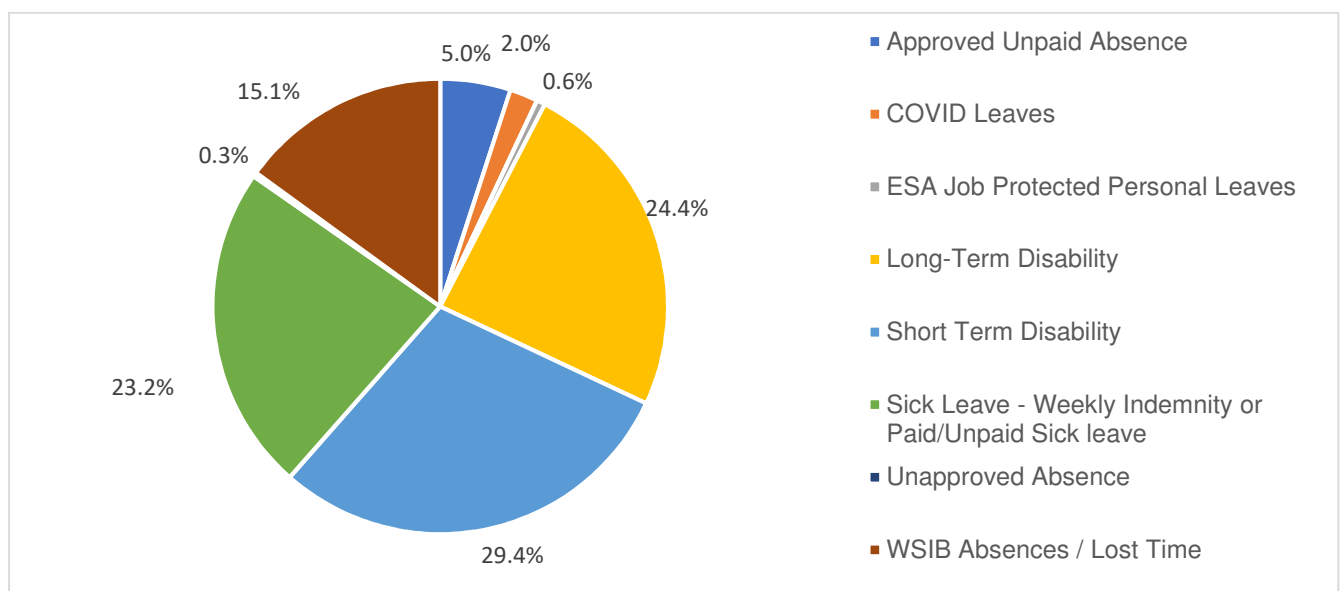
#### **Management Response and Action Plan**

*Staff will develop an enterprise attendance management program based on successful models in some of our 24/7 service areas (e.g.- Transit) which will include an outline of roles and responsibilities for all relevant stakeholders, when and how thresholds are established, and the process involved for any employees who are subject to the policy.*

### **B. May 2024 Report on Absenteeism**

The Chart below from staff's May 2024 report on absenteeism identifies the components of total absence in the City in 2023. Table 3 on the next page demonstrates that 54.5% of total absences are included in the absence management program.

**Figure 1 - Total Absences in 2023**



**Table 3 – Types of Absence within Major Category**

Type of Absence	No.	Category	Incl. in AMP	Absence Percent
Weekly Indemnity	1	Sick Leave-Weekly Indemnity or paid/Unpaid	23.2%	23.2%
Weekly Indemnity Bank				
Weekly Indemnity Family				
Sick Leave Bank				
Sick Leave Taken				
Sick Leave Taken Family				
Sick Leave-Compassionate				
Sick-No Weekly Indemnity				
Unapproved Absence	2	Unapproved Absence		0.3%
Employee Standards Act Unpaid Sick Leave	3	ESA Job Protected Personal Leave		0.6%
Employee Standards Act Unpaid Family. Leave				
Employee Standards Act Infectious Disease Leave				
Family Medical/Care Leave	4	WSIB Absence Lost Time		15.1%
Workplace Safety & Insurance Board Appointment				
Workplace Safety & Insurance Board – Fire				
Workplace Safety & Insurance Board – No Pay				
Long-Term Workplace Safety & Insurance Board	5	Short Term Disability	29.4%	29.4%
Disability – No Pay				
Vacation on Disability	6	Approved Unpaid Absence		5.0%
Unpaid Absence				
Isolation Test	7	COVID Leaves	2.0%	2.0%
COVID Paid Days				
Long Term Sick Leave	8	Long-Term Disability		24.4%
Long Term Disability				
<b>Totals</b>			<b>54.6%</b>	<b>100%</b>

**Recommendation:**

B.1 Report annually to Council on the major components of absence (LTD, STD, Paid Sick Days and WSIB) to identify significant trends and promote continuous improvement.

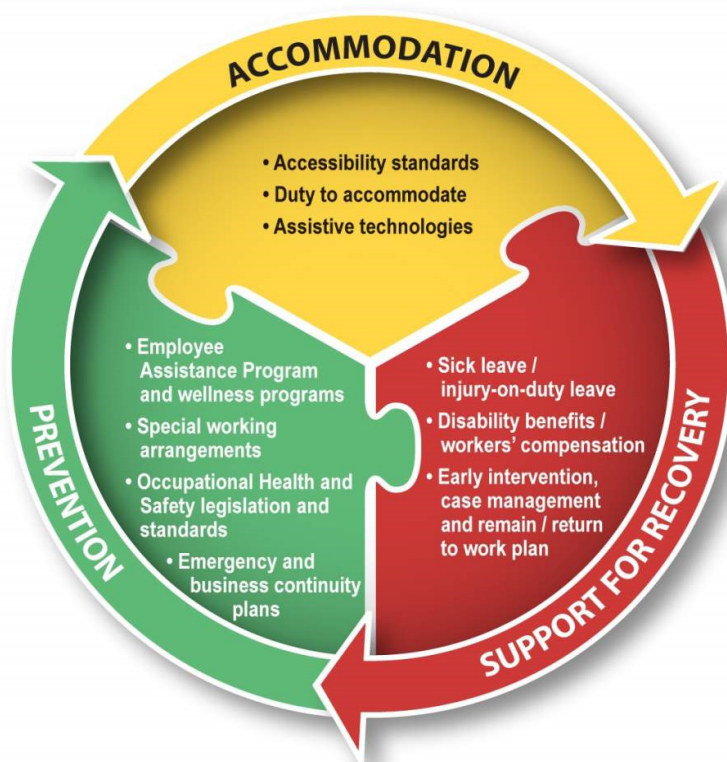
**Management Response and Action Plan**

*Staff will generate a report on employee absenteeism for Council every year as a part of routine service performance reporting.*

**C. Disability Claims Management**

The City has implemented a disability management program structured around the key elements shown in the figure below. Over the past two years, however, the program has faced resource challenges due to staff absences and internal transitions. At the same time, a rise in psychological claims increased the demand on existing resources.

**Figure 2 - Elements of a Typical Disability Management Program**



As shown below in Table 4, the cost of coverage for the City's long-term disability (LTD) coverage increased by 188% from 2019 to 2024 compared to a 69% increase for short-term disability (STD) coverage. From 2019 to 2024, STD claim volumes increased by 34% and their duration also increased marginally. Since 2019, the volume of LTD claims increased by 28 percent.

**Revised Table 4 - Canada Life Claims Overview and Costs (\$ Millions)**

Coverage	2019	2020	2021	2022	2023	2024+	Increase from 2019	
							Amount	Percent
Long Term Disability	\$3.2M	\$4.2M	\$6.6M	\$7.4M	\$8.3M	\$9.2M	\$6.0M	188%
Short Term Disability	\$2.6M	\$3.2M	3.4M	\$3.1M	\$3.4M	\$4.4M	\$1.8M	69%
Extended health, dental, insurance benefits, vision, etc.	\$11.6M	\$11.7M	\$12.2M	\$12.2M	\$12.5M	\$15.8M	\$4.2M	36%
No. of STD Claims*	304	331	336	613	437	408	104	34%
STD Average Claim Duration in Days <sup>1</sup>	76	69	74	49	66	79**	3	4%
No. of LTD Claims*	61	57	43	72	83	78	17	28%
LTD Average Claim Duration in Days	269 <sup>^</sup>	389	411	510	620	581*	NA	NA

<sup>1</sup> The STD Average Claim Duration in Days for 2019 has been revised to correct an error.

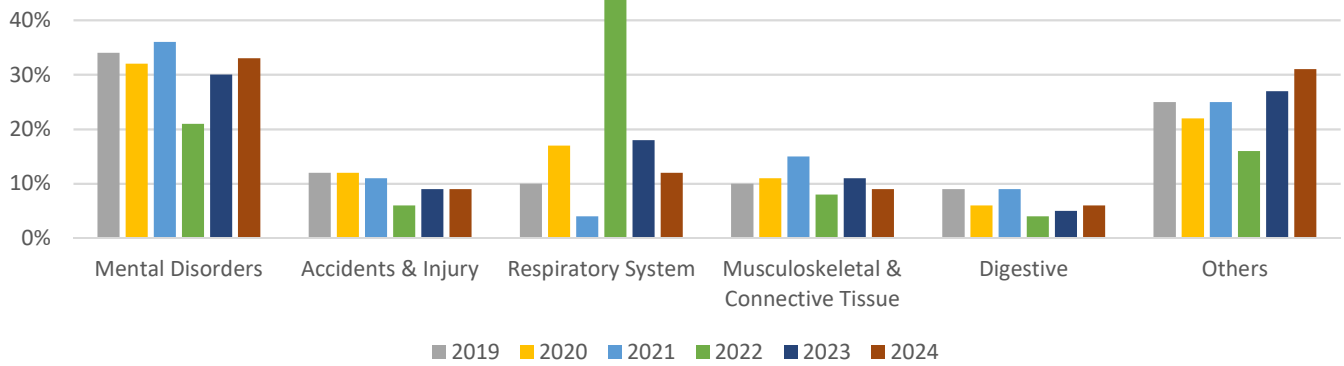
<sup>^</sup>These claims were just assumed by Canada Life so their duration will increase as they mature.

\*The average duration of LTD claims in CGS is 63% of the duration of claims in other municipalities under Canada Life.

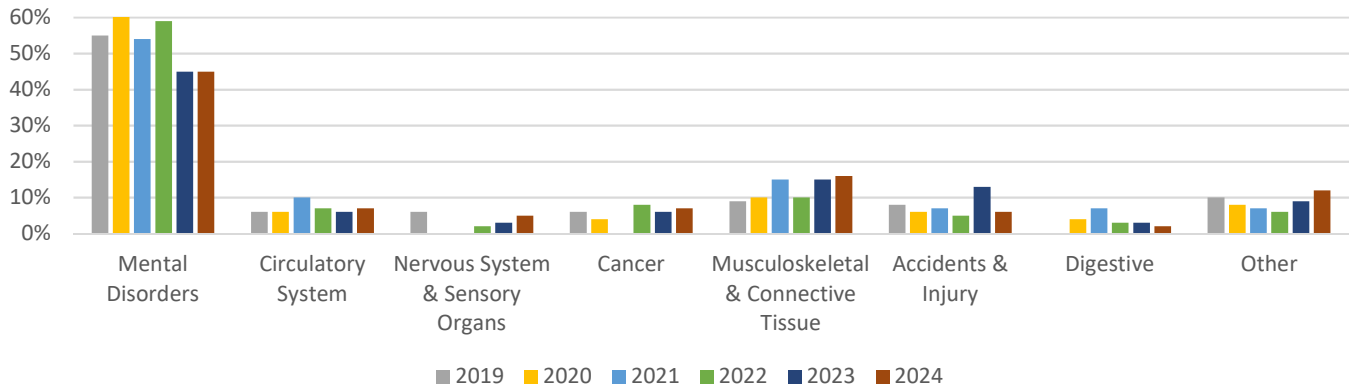
\*\*The average duration of STD claims in CGS is 93% of the duration of claims in other municipalities under Canada Life.

+In 2024, Pioneer Manor accounted for 28% of the accepted STD claims and 33% of the accepted LTD claims.

**Figure 3 - Short Term Disability Claim Trends**



**Figure 4 - Long Term Disability Claim Trends**



**Recommendations:**

- C.1 Prepare a business case to identify options to fully resource the City’s disability management program;
- C.2 Consider bolstering employee wellness programs to reduce absenteeism;
- C.3 Continue to coordinate with Canada Life to reduce the number and/or duration of STD and LTD claims particularly in divisions with higher volumes of claims such as Pioneer Manor;
- C.4 Report annually to Council on the cost of the STD and LTD programs; and
- C.5 Benchmark against municipalities in Ontario with similar programs to support continuous improvement.

**Management Response and Action Plan**

1. Staff have started the process of adding resources to this service within the current budget. Staff may consider a future business case once the impact of the current process is realized.
2. Staff will consult with comparable municipalities to assess the impact of their wellness programs and determine how those findings could inform the enhancement of our own wellness activities.
3. Staff recognizes the opportunity to collaborate with Canada Life to reduce the duration of short-term disability (STD) absences by enhancing return-to-work plans. Currently, there is a robust approach to managing these plans which balances a safe and sustainable return-to-work plan, the resources required to deliver a service and STD benefit premiums. Managing STD absences can be challenging when balancing the cost to deliver service and the cost of STD premiums. Greater collaboration with Canada Life to develop longer return-to-work plans will help employees return to work earlier. This approach will assist in avoiding those incremental STD benefit premiums.

4. Staff agree to provide annual costs to Council relating to STD and LTD.
5. Where opportunity exists, staff agree to collaborate with other municipalities to identify opportunities for continuous improvement, based on performance.

#### D. Municipal Benchmarking Network Canada (MBNCan) comparison

As shown below, the City has experienced higher sick hours per employee than 11 other municipalities that participated in MBNCan<sup>2</sup> studies for 2018 to 2022. The City's rate for 2023 has declined to 119.59.

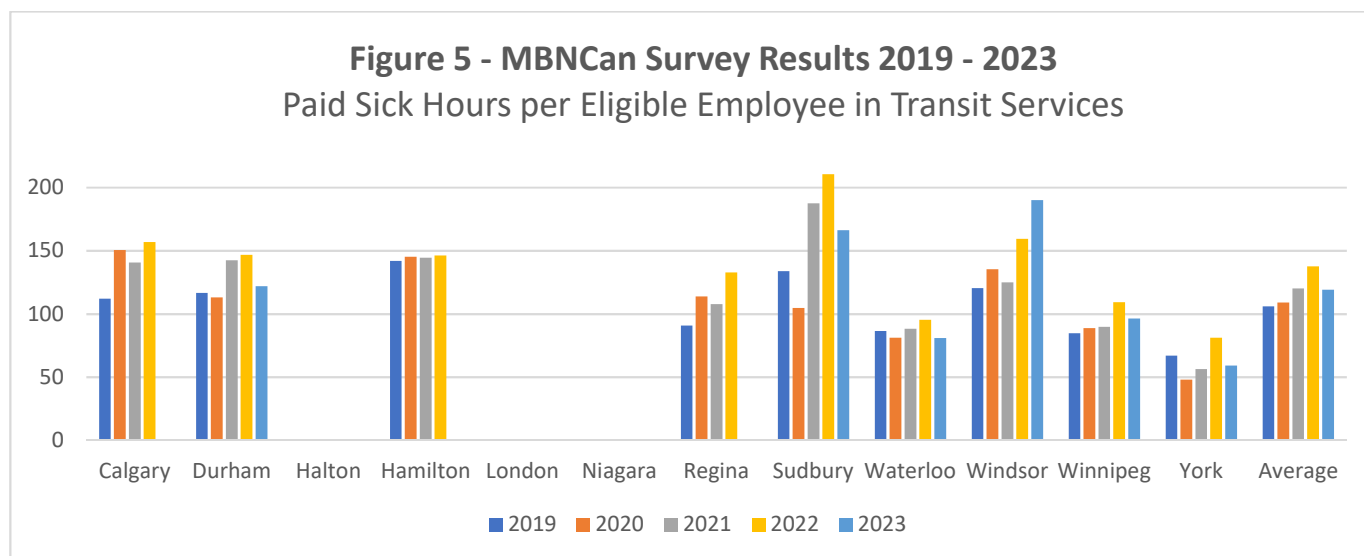
**Table 5 – MBNCan Results for Annual Paid Sick Hours**

City of Greater Sudbury Results*						
	2019	2020	2021	2022	2023	5-Year Average
Paid Sick Hours/Eligible Employee (All Excluding Police)	103.04	96.10	143.20	131.20	119.59	118.62
Average Municipal Results for MBNCan**						
	2019	2020	2021	2022	2023	5-Year Average
Paid Sick Hours/Eligible Employee (All Excluding Police)	81.64	77.56	82.77	94.87	86.32	84.63

\*Unlike some participants in the MBNCan studies, CGS provided staff with 6 paid leave days in 2022 and 3 paid leave days in 2023 to lessen the impact of the COVID-19 pandemic on employees.

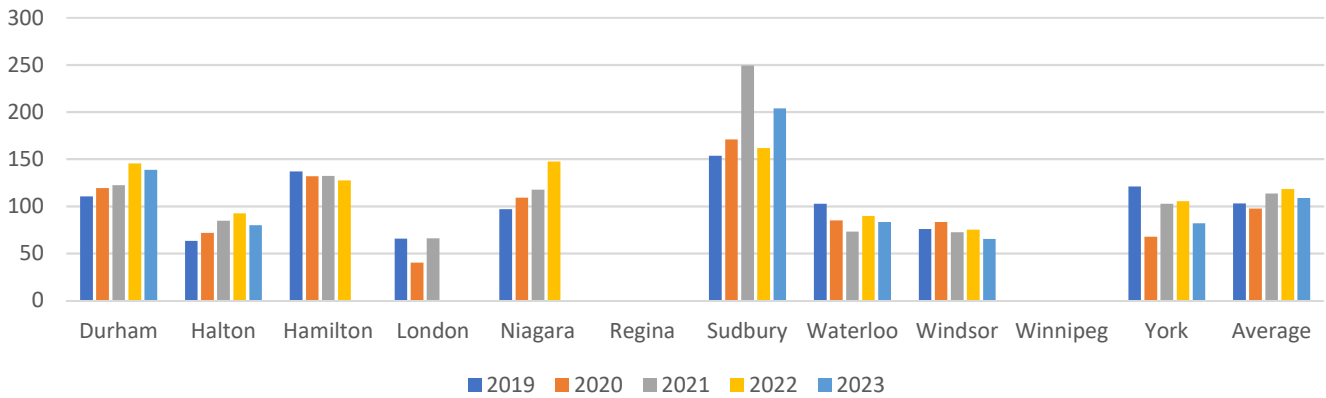
\*\*Few participants in the MBNCan studies are single tier municipalities that offer the same services as CGS.

The figures below compare the number of annual paid sick hours within specific divisions in the City and other participants in the MBNCan study.

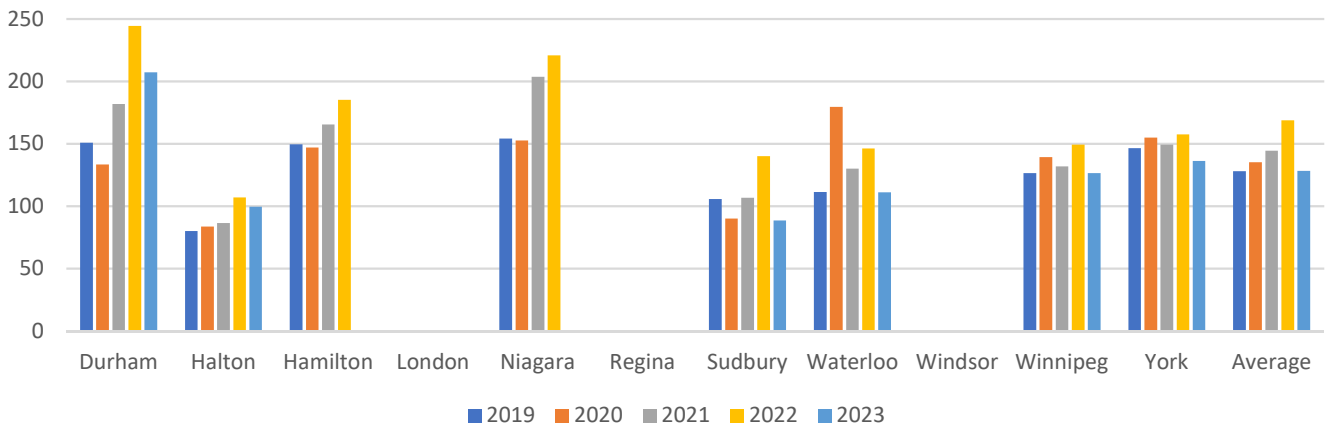


<sup>2</sup> Municipal Benchmarking Network Canada  
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**Figure 6 - MBNCan Survey Results 2019 - 2023**  
Paid Sick Hours per Eligible Employee in Long-Term Care



**Figure 7 - MBNCan Survey Results 2019 - 2023**  
Paid Sick Hours per Eligible Employee in Paramedic Services



**Recommendations:**

D.1 Review attendance management practices within other municipalities in Ontario that have lower rates of paid sick hours with a view to improving attendance in the City.

**Management Response and Action Plan**

*Staff agree to consult the municipalities who offer similar services to Greater Sudbury that have lower rates of paid sick days to ensure we integrate the practices that support a stronger performance into an attendance management program.*

**DIVISIONAL OBSERVATIONS AND RECOMMENDATIONS**

Table 6 below provides test results for the seven divisions audited. It identifies the correlation between absence and overtime as well as positions with high absenteeism and overtime, describes STD and LTD claim activity, and provides compliance assessments.

## Recommendations for Each Division:

### 1. LT Care/Pioneer Manor:

Explore staffing options to reduce rates of absenteeism and annual overtime of Personal Support Workers, Registered Practical Nurses and Nutritional Aides. Clarify the expectations for supervisors to retain all AMP documents.

#### **Management Response and Action Plan**

*We agree and appreciate the recognition of Pioneer Manor's efforts in managing staff absenteeism. We recognize that Pioneer Manor has already developed policies and procedures to manage absenteeism and has a dedicated staff member who monitors attendance. Managing absenteeism in the Long-Term Care sector is challenging, especially when providing quality care for vulnerable residents.*

*The existing Pioneer Manor attendance management program provides a strong foundation for further improvements, and we are committed to implementing these recommendations to reduce absenteeism and overtime, thereby fostering a healthier and more efficient workplace.*

#### **Specifically, we agree with the following actions:**

- 1. Explore Staffing Options to Reduce Rates of Absenteeism and Annual Overtime:** *We acknowledge the importance of addressing absenteeism and overtime among Personal Support Workers, Registered Practical Nurses, and Nutritional Aides. By exploring various staffing options, we aim to create a more balanced and sustainable work environment, ultimately improving the quality of care provided to our residents. Currently, Pioneer Manor, in partnership with CUPE 148 and CGS Human Resources, has implemented a Scheduling Committee to explore alternative shift patterns and staffing solutions to enhance employee wellness and quality care.*
- 2. Clarify Expectations for Supervisors to Retain All AMP Documents:** *Staff are working to clarify role expectations and record retention to ensure the program is administered consistently within the Home.*

### 2. Transit:

Explore staffing options to reduce the annual overtime of Bus Operators.

#### **Management Response and Action Plans**

- 1. Transit Staff will explore staffing options to reduce the annual overtime of Bus Operators.** *Hiring additional part-time staff and increasing the number of operators may alleviate workload on current staff, reducing the necessity for overtime creating a more balanced and sustainable work environment, ultimately leading to improved service delivery and employee satisfaction. Staff will continue to review Bus Operator head count and budget to support uninterrupted service level delivery and effective recruitment and retention of staff.*
- 2. Implementation of Fixed Part-Time Schedules to Enhance Employee Well-Being and Reduce Overtime** *Beginning in January 2025, transit operations implemented a part-time schedule for operators as part of our employee engagement strategy. This schedule provides part-time operators with a fixed two-day workweek, eliminating the need for them to be constantly on-call. This initiative aims to improve their quality of life, reduce absenteeism, and reduce overtime.*
- 3. Enhanced Work Assignments:** *Transit Operations is actively optimizing bus operator work assignments to ensure that each run is allotted sufficient time. This approach aims to alleviate operator concerns related to on-time performance and improve overall well-being, thereby reducing absenteeism.*

### **3. Environmental Services**

Monitor, document and communicate attendance expectations with staff with higher than average absenteeism in the Division.

#### ***Management Response and Action Plans***

*Agreed. Management will document and communicate attendance expectations to staff with higher than average absenteeism in alignment with Human Resources policies, or refer cases outside management authority directly to Human Resources.*

### **4. Assets & Fleet**

Document attendance expectations with staff with higher than average absenteeism in the Division.

#### ***Management Response and Action Plan***

*Assets & Fleet staff will continue to monitor, document, and communicate employee absences that are non-STD and/or LTD with the intention of encouraging positive behaviours and assisting employees in times of need.*

### **5. Security & By-law**

Monitor, document and communicate attendance expectations with staff with higher than average absenteeism in the Division.

#### ***Management Response and Action Plans***

*Agreed. Management will:*

- Create better documentation plans for part time absences as part time staff are intended to offset overtime use.*
- Create and communicate thresholds that will prompt in person check-ins with staff.*
- Consider performance management when attendance is a repeated issue with an employee.*
- Consider programs offered by Human Resources to promote health, safety and wellbeing in the workplace.*

### **6. Linear Infrastructure**

Monitor, document and communicate attendance expectations with staff with higher than average absenteeism in the Division.

#### ***Management Response and Action Plan***

*Agreed. Management will document and communicate attendance expectations to staff with higher than average absenteeism in alignment with Human Resources policies, or refer cases outside management authority directly to Human Resources.*

### **7. Paramedic Services**

Continue to monitor, document and communicate attendance expectations with staff with higher than average absenteeism in the Division. Work with Human Resources staff to develop a business case to address the significant amount of time lost due to occupational injuries that resulted in over \$1.3 million of claims costs in 2024.

## **Management Response and Action Plan**

*We agree. Staff continue to monitor, document, and communicate expectations with staff that have above average absenteeism. Staff will provide a business case for the 2026/2027 budget process, for one full-time dedicated resource, providing proactive psychological resources/supports to reduce psychological lost time claims.*

## **SIGNIFICANT ACCOMPLISHMENTS**

1. Pioneer Manor has developed policies and procedures to manage absenteeism and has a dedicated staff person who monitors attendance.
2. Fleet Services periodically tracks unplanned absences and initiates informal and formal communication with employees with higher-than-average unplanned absence.
3. Environmental Services has addressed overtime effectively by changing their staffing model.
4. Paramedics Services has implemented processes to reduce lost time for staff from work-related injuries. Management has also conducted benchmarking with other municipalities to identify better practices for managing staff attendance and is currently examining alternatives to the existing shift rotations with the Joint Health and Safety Committee.

**Table 6 - Divisional Findings**

<b>Departments</b>	<b>Community Development</b>			<b>Growth &amp; Infrastructure</b>		<b>Corporate Services</b>	
<b>Divisions</b>	<b>LT Care Pioneer Manor</b>	<b>Transit Services</b>	<b>Paramedic Services</b>	<b>Linear Infra Services*</b>	<b>Environmental Services</b>	<b>Security &amp; By-Law</b>	<b>Assets &amp; Fleet</b>
No. of Staff in 2023	700	179	213	190	37	37	90
No. of Job Titles	39	19	24	36	15	13	29
Jobs with over 150 hours absenteeism in 2023 using AMP categories (2024 Paramedic Serv)	PSWs, RPNs and Nutritional Aides	Bus Operators and 3 others	Adv. Care Paramedic, Primary Care Paramedic and 4 others	Truck Driver, Truck Driver Multi and 13 others	Waste Collection Operators and 2 others	By-Law Enforcement Officers and 2 others	5 positions
Correlation between OT and unplanned Total absenteeism – 2023 Paramedic Serv - 2024	26% - See Note 2	26%	54% - See Note 1	33%	6%	20%	32%
Overtime in first half of 2024 (12 months for Paramedic Services) Jobs with high overtime	Total: 18,500  PSW – 11,600 RPN – 2,800	Total: 7,300  Bus Operator 7,100	Total: 24,100  Primary Care Paramedic – 11,700 Advanced Care Paramedic -7,000	Total 12,000  Truck Driver – 2,800 Multi Truck Driver – 2,400	Total: 400	Total: 950	Total: 2,600
Overtime in 2023 Jobs with high overtime	Total: 44,900  PSW – 26,400 RPN – 8,600 Nutritional Aide – 3,700	Total: 11,800  Bus Operator - 11,500	Total: 25,000  Primary Care Paramedic – 11,300 Advanced Care Paramedic – 8,500	Total: 17,600  Truck Driver - 3,700 Multi Truck Driver – 7,100	Total: 600	Total: 1,070	Total: 4,800
Number of Instances of STD claims over 26 permitted weeks	9	5	1	1	2	1	4
Number of Instances of LTD claims over 2 years	1	1	0	2	0	0	0
Divisional AMP Policy & Procedure exists	Yes	Divisions have adopted varying practices that rely on system controls in 'Compass' and 'Kronos' that link to PeopleSoft.					
Compliance with policy and document retention	Formal tracking of absenteeism but lack of systematic document retention	Divisions follow high-level corporate policies but use different practices to monitor attendance of employees.					

\*Excluding LIS WWW staff. Overtime in LIS responds to annual snowfall and winter events

Note 1 - Over 26,000 hours were lost due to occupational injuries in Paramedics Services in 2024.

Note 2 - In Pioneer Manor, over 10,000 hours were lost due to occupational injuries in 2023 when the volume of claims peaked.

**Table 7 – Summary of Significant Risks**

Risk	Total No. of Risks	Risks (Before Controls)			Residual Risks (After Controls)		
		High (15 to 25)	Med (9 to 14.99)	Low (1 to 8.99)	High (15 to 25)	Med (9 to 14.99)	Low (1 to 8.99)
Reputation (R)	1	1	0	0	0	1	0
Operational (O)	18	18	0	0	0	14	4
Financial (F)	18	18	0	0	0	14	4
Legal (L)	1	1	0	0	0	1	0
<b>TOTAL</b>	<b>38</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>8</b>

**Table 8 – Significant Risks**

Type of Risk	Description of Risk	Risk Before Controls	Residual Risk*
F1/O1	The AMP may not be formalized into integrated policies and procedures.	20	12
F2/O2	The AMP may not systematically address workplace absenteeism issues.	20	12
F3/O3	Absence may not be defined for the purposes of the AMP.	20	8
F4/O4	The AMP may not distinguish between culpable and innocent absence	20	8
F5/O5	The AMP may not be supported by procedures for improving attendance.	20	12
F6/O6	The AMP may not include effective mechanisms for reporting to Council.	20	12
F7/O7	Thresholds for progression through the AMP may not have been established.	20	12
F8/O8	Preservation of employer discretion to deviate from AMP for specific situations such as injuries may not have been established.	20	8
F9/O9	The AMP may not set out the employer's expectations for attendance.	20	10
F10/O10	The AMP may not promote employee wellness.	20	12
F11/O11	The AMP may not include procedures for timely notification of the employer of anticipated absences.	20	8
F12/O12	The AMP may not include effective monitoring of attendance records.	20	12
F13/O13	Roles and responsibilities for the AMP may not be clearly defined.	20	12
F14/O14	The AMP may not have been brought to the attention of the affected employee(s) before being enforced.	20	10
F15/O15	The AMP may not include reasonable procedures to minimize illegitimate absences.	20	10
F16/O16	Training of supervisors and managers may be insufficient to clarify their responsibilities for attendance management.	20	12
F17/O17	AMP policies and procedures may not be clear and unequivocal.	20	12
F18/O18	Supervisors and managers may not consistently enforce the AMP.	20	12
L1/R1	The AMP may not be included in collective bargaining agreements.	20	12

*\*Note that it is not cost-effective to eliminate all residual risks.*

**Table 9 - Enterprise Risk Management Criteria**

<b>Impact</b>	<b>Services</b>	<b>Technology</b>	<b>People</b>	<b>Strategic</b>	<b>Legal/Reputational</b>	<b>Financial</b>
<b>Very Minor (1)</b>	<ul style="list-style-type: none"> <li>• Less than 90% of service objectives achieved.</li> </ul>	<ul style="list-style-type: none"> <li>• Minor disruptions of secondary systems or data loss or corruption.</li> </ul>	<ul style="list-style-type: none"> <li>• Minor reportable employee injury.</li> <li>• Increase in number of union grievances.</li> </ul>	<ul style="list-style-type: none"> <li>• Minor instances of actions that are at odds with strategic priorities.</li> </ul>	<ul style="list-style-type: none"> <li>• Small amount of negative media coverage or complaints to City.</li> <li>• Non-lasting damage or no reputational damage</li> <li>• Theft or Fraud under \$1,000.</li> </ul>	<ul style="list-style-type: none"> <li>• Uninsured loss, cost overruns or fines &lt; \$10K</li> <li>• Insured loss &lt; \$100K</li> <li>• Loss of replaceable asset.</li> </ul>
<b>Minor (2)</b>	<ul style="list-style-type: none"> <li>• Less than 75% of service objectives achieved.</li> <li>• Unable to perform non-essential service.</li> </ul>	<ul style="list-style-type: none"> <li>• Disruptions of systems or data loss or corruption</li> <li>• Disclosure of non-confidential but embarrassing information.</li> </ul>	<ul style="list-style-type: none"> <li>• Reportable employee injury.</li> <li>• Loss of key staff but able to recruit competent replacements</li> <li>• Significant increase (&gt;10%) in number of union grievances.</li> </ul>	<ul style="list-style-type: none"> <li>• Instances of actions at odds with strategic priorities.</li> </ul>	<ul style="list-style-type: none"> <li>• Complaints elevated to the Director level.</li> <li>• Short-term repairable damage to City's reputation</li> <li>• Public outcry for discipline of employee.</li> <li>• Moderate amount of negative media coverage</li> <li>• Theft or Fraud of \$1,000 to \$10,000.</li> </ul>	<ul style="list-style-type: none"> <li>• Uninsured loss, cost overruns or fines of \$10K to \$100K</li> <li>• Insured loss &lt; \$100K - \$1M</li> <li>• Inefficient processes</li> <li>• City's actions result in reduced economic development.</li> </ul>
<b>Moderate (3)</b>	<ul style="list-style-type: none"> <li>• Less than 60% of service objectives achieved.</li> <li>• Unable to perform essential service but alternatives exist.</li> </ul>	<ul style="list-style-type: none"> <li>• Disruptions of significant systems or data loss or corruption</li> <li>• Recoverable loss from important system.</li> </ul>	<ul style="list-style-type: none"> <li>• Multiple employee injuries or long-term disability from one incident.</li> <li>• Inability to retain or attract competent staff.</li> <li>• Increase in stress leave, sick leave or WCB claims.</li> <li>• Work-to-rule union disagreement or short-term strike.</li> </ul>	<ul style="list-style-type: none"> <li>• Numerous actions are at odds with strategic priorities.</li> </ul>	<ul style="list-style-type: none"> <li>• Public/media outcry for removal of management</li> <li>• Long-term damage to City's reputation</li> <li>• Citizen satisfaction survey indicates unacceptable performance.</li> <li>• Complaints elevated to Council level.</li> <li>• Results inconsistent with commitments made to citizens</li> <li>• Theft or Fraud under \$100,000.</li> </ul>	<ul style="list-style-type: none"> <li>• Uninsured loss, cost overruns or fines of &gt;\$100K to \$1M</li> <li>• Insured loss &gt;\$1M to \$10M</li> <li>• Having to delay payments to contractors/suppliers.</li> <li>• City's actions results in lost revenue for significant number of City businesses.</li> </ul>

Impact	Services	Technology	People	Strategic	Legal/Reputational	Financial
<b>Major (4)</b>	<ul style="list-style-type: none"> <li>• Less than 45% of service objectives achieved.</li> <li>• Unable to perform an essential service where no alternative exists.</li> </ul>	<ul style="list-style-type: none"> <li>• Unrecoverable loss or corruption of data from important system</li> <li>• External exposure of important information</li> <li>• Unavailability of significant systems</li> </ul>	<ul style="list-style-type: none"> <li>• Serious injury of one or more employees</li> <li>• Legal judgment against the City in workplace matter.</li> <li>• Turnover of key employees</li> <li>• Sustained strike of staff.</li> </ul>	<ul style="list-style-type: none"> <li>• Numerous actions are significantly at odds with the strategic priorities.</li> </ul>	<ul style="list-style-type: none"> <li>• Public/media outcry for change in CAO or Council</li> <li>• Public or senior officials charged or convicted</li> <li>• Legal judgment against the City in a workplace matter</li> <li>• Integrity breach resulting in decreased trust in City Council or Administration.</li> <li>• Theft or Fraud &gt;\$100,000</li> </ul>	<ul style="list-style-type: none"> <li>• Uninsured loss, cost overruns or fines of &gt;\$1M - \$10M</li> <li>• Insured loss of &gt;\$10M - \$100M</li> <li>• Unable to pay employees and contractors on time.</li> <li>• City's actions impair local economic conditions.</li> </ul>
<b>Extreme (5)</b>	<ul style="list-style-type: none"> <li>• Less than 30% of service objectives achieved.</li> <li>• Unable to perform several essential services where no alternatives exist.</li> </ul>	<ul style="list-style-type: none"> <li>• Unrecoverable loss or corruption of data from critical system</li> <li>• External exposure of confidential information</li> <li>• Unavailability of critical systems</li> </ul>	<ul style="list-style-type: none"> <li>• Death of an employee</li> <li>• Major legal judgment against the City in workplace matter.</li> <li>• Significant turnover of key employees with ELT</li> <li>• Sustained strike of staff supporting key services</li> </ul>	<ul style="list-style-type: none"> <li>• Many actions are significantly at odds with the strategic priorities.</li> </ul>	<ul style="list-style-type: none"> <li>• Public/media outcry for change in CAO or Council</li> <li>• Senior officials criminally charged or convicted</li> <li>• Severe legal judgment against the City in a workplace matter</li> <li>• Major integrity breach resulting in complete loss of trust in City Council or Administration.</li> <li>• Theft/Fraud &gt;\$1,000,000</li> </ul>	<ul style="list-style-type: none"> <li>• Uninsured loss, cost overruns or fines &gt;\$10M</li> <li>• Insured loss &gt; \$100M</li> <li>• File for bankruptcy</li> <li>• Failure to maintain financial capacity to support current demands.</li> <li>• City's actions significantly impair local economic conditions.</li> </ul>

Likelihood	Unlikely (1)	Possible (2)	Probable (3)	Likely (4)	Very Likely (5)
	Less than 20%	>20% but < 40%	>40% but < 60%	>60% but < 80%	80% or more
	Less frequent than every 10 years	May occur in the next 2 years	Will occur this year or next year at least once	May occur regularly this year	Will occur within months or may reoccur often