

## For Information Only

### Audit Followup Status Report - Shift Trading

Presented To:	Audit Committee
Presented:	Wednesday, Sep 07, 2011
Report Date	Tuesday, Aug 30, 2011
Type:	Presentations

### Recommendation

(Report attached)

Signed By

**Auditor General**

Brian Bigger

Auditor General

*Digitally Signed Aug 30, 11*

2011

AUDITOR GENERAL'S STATUS REPORT ON  
OUTSTANDING AUDIT RECOMMENDATIONS  
FOR THE AUDIT OF SHIFT TRANSFERS –  
CONTROLS OVER DISTRIBUTION AND  
COMPENSATION FOR WORK



July 27, 2011 #2011STATUS03

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July 27, 2011

To: Audit Committee

Subject: Auditor General's Status Report on Outstanding Audit Recommendations for The Audit of Shift Transfers – Controls over Distribution and Compensation for Work – #2011STATUS03

The Auditor General's Office conducted a follow-up review on the implementation status of management's actions in response to recommendations contained in the audit report for the Audit of Shift Transfers – Controls over Distribution and Compensation for Work (#2010FIN08) dated October 26, 2010. This report contains the follow-up results on the status of the recommendations included in the report.

Management has made significant progress on implementing all outstanding audit recommendations. By implementing the recommendations, management has enhanced controls over the shift exchange process and reduced a number of risks to the City.

We conducted this follow-up audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We wish to express our appreciation for the cooperation and assistance provided to the audit team by all staff involved in this process.

Sincerely,



Brian Bigger  
Auditor General

Audit Staff: Carolyn Jodouin, Senior Auditor

CC: Tim Beadman, Chief of Emergency Services  
Jamie Canapini, City Solicitor  
Greg Clausen, General Manager Infrastructure Services  
Kevin Fowke, Director, Human Resources/Organization Development  
Lorella Hayes, Chief Financial Officer/ City Treasurer  
Marc Leduc, Fire Chief  
Doug Nadorozny, CAO  
Roger Sauve, Director of Transit Services

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## BACKGROUND

The Auditor General's Office conducts follow-up audits to ensure that management has taken action to implement the action plans they provided, in response to recommendations contained in audit reports. We have reviewed the status of the outstanding audit recommendations previously made by the Auditor General to management.

We conducted this follow-up audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## PROCESS

The follow-up process requires that management provide the Auditor General with a response on the status of each recommendation contained in previously issued audit reports. For those recommendations noted as implemented by management, audit staff conducted fieldwork to verify the accuracy of management assertions.

Table 1 represents the results of our follow-up on audit recommendations for the audit of Shift Transfers – Controls Over Distribution and Compensation For Work (#2010FIN08).

**Table 1: Follow-up Results**

Report Title and Date	Total No. of Recommendations Reviewed	Results of Current Review		
		Fully Implemented	Not Fully Implemented	No Longer Relevant/ Management Decision Not To Implement
Audit of Shift Transfers – Controls Over Distribution and Compensation For Work  October 26, 2010	8	8	0	0

Since all recommendations are reported as being implemented, all follow-up work is complete and there will be no further report to Council in the future.

## CONCLUSION

Management has made significant progress by implementing all outstanding recommendations. By implementing the recommendations, management has enhanced controls over the shift exchange process and reduced a number of risks to the City.