



# CITY OF HAMILTON

City Manager's Office  
Audit Services

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 24, 2014
<b>SUBJECT/REPORT NO:</b>	Follow Up of Audit Report 2012-10 - Public Health Services - Tobacco Control Program (AUD14010) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Ann Pekaruk 905-546-2424 x4469
<b>SUBMITTED BY:</b>	Ann Pekaruk Director, Audit Services City Manager's Office
<b>SIGNATURE:</b>	

## RECOMMENDATION

That Report AUD14010, respecting the follow up of Audit Report 2012-10, Public Health Services – Tobacco Control Program, be received.

## EXECUTIVE SUMMARY

Audit Report 2012-10 was originally issued in January, 2013 and management action plans with implementation timelines were included in the Report. In February, 2014, Internal Audit conducted a follow up exercise to determine if appropriate and timely actions had been taken. Of the five recommendations made in the original Report, two recommendations have been completed, two are in progress and one has been initiated. Details of implementation specific to each location are included in Appendix "A" to Report AUD14010.

## *Alternatives for Consideration –Not Applicable*

## FINANCIAL – STAFFING – LEGAL IMPLICATIONS (for recommendation(s) only)

Financial: None.

Staffing: None.

Legal: None.

### **HISTORICAL BACKGROUND (Chronology of events)**

Audit Report 2012-10, Public Health Services – Tobacco Control Programs was originally issued in January, 2013. The report provided five recommendations for improving controls and strengthening managerial oversight and accountability.

It is normal practice for Internal Audit to conduct follow up reviews within 12-18 months following the issuance of the original report in order to determine whether action plans committed to by department management have been implemented.

### **POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

- Smoke-Free Ontario Act (SFOA)
- Ontario Provincial Offences Act
- City of Hamilton By-law 11-080 (although pertinent parks and recreation properties not determined at time of original audit)
- Tobacco Control Act

### **RELEVANT CONSULTATION**

The results of the follow up were provided to management responsible for the administration of the City's Tobacco Control Program, i.e. Healthy Living Division of the Public Health Services Department.

### **ANALYSIS AND RATIONALE FOR RECOMMENDATION (Include Performance Measurement/Benchmarking Data if applicable)**

The report attached as Appendix "A" to Report AUD14010 contains the first three columns as originally reported in Report 2012-10 along with an added fourth column indicating Internal Audit's comments as a result of the follow up work.

There were five recommendations. Two recommendations were "Completed", two were "In Progress" and one was "Initiated". Appendix "A" to Report AUD14010 should be examined for details of implementation by recommendation.

Audit Services conducted this follow up assignment in conformity with the *International Standards for the Professional Practice of Internal Auditing*. Audit Services believes that the work performed provides a reasonable basis for the follow up comments and conclusions.

**ALTERNATIVES FOR CONSIDERATION**

**(Include Financial, Staffing, Legal and Policy Implications and Pros and Cons for each alternative)**

Not Applicable.

**ALIGNMENT TO THE 2012 – 2015 STRATEGIC PLAN**

**Strategic Priority #1**

A Prosperous & Healthy Community

*WE enhance our image, economy and well-being by demonstrating that Hamilton is a great place to live, work, play and learn.*

**Strategic Objective**

- 1.5 Support the development and implementation of neighbourhood and City wide strategies that will improve the health and well-being of residents.
- 1.6 Enhance Overall Sustainability (financial, economic, social and environmental).

**Strategic Priority #2**

Valued & Sustainable Services

*WE deliver high quality services that meet citizen needs and expectations, in a cost effective and responsible manner.*

**Strategic Objective**

- 2.1 Implement processes to improve services, leverage technology and validate cost effectiveness and efficiencies across the Corporation.

**APPENDICES AND SCHEDULES ATTACHED**

Appendix "A" to Report AUD14010

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