



**CITY OF HAMILTON**

**DEPARTMENT NAME**

**Division Name**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	May 8, 2017
<b>SUBJECT/REPORT NO:</b>	Follow Up to Audit Report 2014-07 Community & Emergency Services - Hamilton Paramedic Service (HPS) - Scheduling & Payroll (AUD17012) (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>PREPARED BY:</b>	Charles Brown CPA, CA, CPA (Illinois) 905-546-2424 x4469
<b>SUBMITTED BY:</b>	Charles Brown CPA, CA, CPA (Illinois) Director, Audit Services City Manager's Office
<b>SIGNATURE:</b>	

**RECOMMENDATION**

That Report AUD17012, respecting the follow up of Audit Report 2014-07, Community & Emergency Services - Hamilton Paramedic Service (HPS) - Scheduling & Payroll, be received.

**EXECUTIVE SUMMARY**

Audit Report 2014-07 was originally issued in January 2015 and management action plans with implementation timelines were included in the Report. In March 2017, Audit Services conducted a follow up exercise to determine if appropriate and timely actions had been taken. Of the 18 recommendations made in the original Report, five recommendations have been completed, two recommendations had a suitable alternative implemented, one recommendation is in progress, three recommendations are initiated and one recommendation is not completed. The remaining five recommendations are not applicable. Management disagreed with these recommendations and no further follow up will be performed by Audit Services for these items. Details of implementation specific to each recommendation are included in Appendix "A" to Report AUD17012.

***Alternatives for Consideration – Not Applicable***

**FINANCIAL – STAFFING – LEGAL IMPLICATIONS**

Financial: None.  
Staffing: None.  
Legal: None.

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*OUR Vision: To be the best place to raise a child and age successfully.*

*OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.*

*OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.*

## **HISTORICAL BACKGROUND**

Audit Report 2014-07, Community & Emergency Services - Hamilton Paramedic Service (HPS) - Scheduling & Payroll, was originally issued in January 2015. The Report provided 18 recommendations to strengthen internal controls and identify opportunities for efficiencies.

It is normal practice for Audit Services to conduct follow up reviews with 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. This follow up audit was delayed as a result of staffing vacancies.

## **POLICY IMPLICATIONS AND LEGISLATED REQUIREMENTS**

None.

## **RELEVANT CONSULTATION**

The results of the follow up were provided to management of the Hamilton Paramedic Service, of the Community and Emergency Services Department.

## **ANALYSIS AND RATIONALE FOR RECOMMENDATION**

The report attached as Appendix “A” to Report AUD17012 contains the original report, Audit Report 2014-07, along with comments indicating Audit Services’ findings as a result of the follow up work that was performed.

There were 18 recommendations. Seven recommendations were “Completed” or had a suitable “Alternative Implemented”, four were “Initiated” or “In Progress” (implementation of Kronos and policy and procedure updates), one was “Not Completed” and five were “Not Applicable” because management disagreed with these recommendations. No further follow up will be performed by Audit Services for the “Not Applicable” items. Appendix “A” to Report AUD17012 contains the details of implementation by recommendation.

Audit Services conducted this follow up audit 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**

Not applicable.

**ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN**

**Our People and Performance**

Hamiltonians have a high level of trust and confidence in their City government.

**APPENDICES AND SCHEDULES ATTACHED**

Appendix “A” to Report AUD17012

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